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O.K.
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HONGKONG, SATURDAY, FEBRUARY 17, 1940.

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This new scientific light control stops reflected glare and protects your eyes as no other sun glass can protect them.

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Sazarus
OPTICIAN

TWO DANISH STEAMERS TORPEDOED OFF THE EAST COAST IN EARLY HOURS

WILL SPOIL HITLER'S BREAKFAST

CAIRO, Feb. 16 (Reuter)—Mr. Anthony Eden, Dominions Secretary, who flew to Palestine yesterday to inspect the Australian troops now stationed in the Holy Land, returned here today. He said after his inspection of the troops that he wanted to take some pictures of the men and send them to Hitler. "It will certainly spoil his breakfast."

CONVERSION OF FAMOUS BANKING HOUSE

NEW YORK, Feb. 16 (Reuter)—The decision to convert the famous banking house of J. P. Morgan and Company from a partnership into an incorporated company under the same name from next April was set forth in an official statement. Business would be carried on as hitherto.

The business was founded 80 years ago by the father of the present head. The report that incorporation would be followed by dropping the banking business was described by Reuter's correspondent as "completely false in fact and diametrically opposed to truth."

The move is seen as meaning an eventual and more widespread ownership of Morgan stock.

LADY HALIFAX SEES POPE

VATICAN CITY, Feb. 16 (Reuter)—Lady Halifax, accompanied by the British Minister to the Holy See, was received in private audience by His Holiness the Pope this morning.

The audience lasted for 45 minutes and afterwards Lady Halifax and the British Minister were received by the Papal Secretary of State, Cardinal Magliana.

According to a Havas message from Naples, Crown Princess Piedmont is expecting a third child shortly.

Two Norwegian Vessels Overdue: One Feared Lost

LONDON, Feb. 16 (Reuter)—TWO DANISH SHIPS, THE RHONE (1,064 TONS) AND THE SLEIPNER (1,066 TONS) WERE TORPEDOED OFF THE EAST COAST IN THE EARLY HOURS OF THIS MORNING.

Six are believed to have been saved from the Rhone and six passengers and six of the crew of the Sleipner.

THE WRECKAGE OF A NORWEGIAN SHIP HAS BEEN WASHED UP AT A POINT IN SCOTLAND. THERE IS SOME DOUBT AS TO THE IDENTITY OF A VESSEL WHICH APPEARS TO HAVE BEEN LOST.

Two Norwegian ships bound from Britain to Norway are overdue. One is the steamer Bisp (1,000 tons), which was reported from Haugesund today as overdue, and feared lost.

Jardine Tug Attacked In Yangtse

SHANGHAI, Feb. 16 (Reuter)—Messrs. Jardine, Matheson and Company's steam tug, Hanwo, is reported to have been attacked by pirates this morning off Fushan in the Yangtse Estuary.

A fierce gun battle is said to have taken place between the tug and the Russian guards in which one of the pirates was killed and another arrested. There was no casualty among the crew.

The report stated that though the tug was beaten back by the ship's company.

This is the second attack on a British ship in the Yangtse Estuary in recent months.

WESTERN FRONT SNOWFALLS

PARIS, Feb. 16 (Reuter)—Snow has been falling on the Western Front almost without a break.

Artillery on both sides have been engaged in somewhat heavier fire than usual in the sector west of the Vosges.

Air activity has been almost nil but the French made reconnaissance of some depth over the German lines.

PARIS, Feb. 16 (Reuter)—The communique issued today states that there was artillery action on both sides in the region of the Bliex.

TAXES ON SALARIES, CORPORATION AND BUSINESS PROFITS AND PROPERTY TAX RECOMMENDED BY WAR REVENUE COMMITTEE. RESERVATIONS MADE BY THREE MEMBERS

Details Of Proposed Rates In Report

TAXES ON SALARIES, CORPORATION AND BUSINESS PROFITS AND A PROPERTY TAX ARE THE RECOMMENDATIONS OF THE WAR REVENUE COMMITTEE (FORMERLY KNOWN AS THE INCOME TAX COMMITTEE) APPOINTED BY HIS EXCELLENCY THE GOVERNOR to inquire into the best methods of raising additional revenue for the purpose of a war contribution to the Imperial Government.

The report, issued yesterday, recommends the imposition of the following taxes: 1. A CORPORATION PROFITS TAX on profits in the Colony of companies registered in Hongkong whether incorporated here or elsewhere. Exemption for corporations the whole of whose profits are liable to United Kingdom Income Tax and for corporations which are allowed to dispense with the word "Limited," e.g. clubs, chambers of commerce, etc. Rate proposed: ten per cent.

2. A BUSINESS PROFITS Tax on profits made in the Colony of other businesses and of professions, the tax being levied on the business and not on individual partners, without an enquiry as to the ownership of the business and division of the profits and without any deduction for personal and family allowances.

Rate proposed:—
Up to \$10,000 per annum exempt
On excess over \$10,000 5%
On excess over \$100,000 10%

3. A SALARIES TAX on nearly all salaries and pensions derived from employment in the Colony (other than salaries liable to United Kingdom Income Tax).

Rate proposed:—The first \$5,000 of the taxable income after deduction of personal and family allowances to be chargeable at 4 per cent, thereafter at a 10 per cent rate to apply.

4. A PROPERTY TAX on the net annual value of all land and buildings in the Colony, at the rate of 5 per cent.

APPOINTMENT OF A ROYAL COMMISSION TO EXAMINE ORGANISATION OF COLONY GOVERNMENT IS SUGGESTED

THE APPOINTMENT OF A COMMISSION (PREFERABLY A ROYAL COMMISSION) TO INVESTIGATE THE WHOLE ORGANISATION OF CIVIL GOVERNMENT IN HONGKONG with a view to ascertaining whether it is possible to effect economies which would permit of a substantial increase in the programme of social services is recommended by the Committee, which, in its Report, says, inter alia:—

WAR REVENUE COMMITTEE

The following sat as the War Revenue Committee:—
Hon. Mr. C. G. Alabaster (Chairman), Hon. Mr. H. R. Butters, Hon. Mr. Stanley H. Dodwell, Hon. Mr. M. K. Lo, Hon. Mr. Leo D'Almada Castro, Hon. Mr. Li Tse-fong, Hon. Mr. W. N. T. Tam, Sir Vandeleur Grayburn, Mr. D. J. Sloss, Mr. David F. Landale, Prof. R. Robertson, Mr. Lawrence Kadoorie, Mr. E. M. Bryden, Mr. Ng Chak-wa, and Mr. T. Black.

The conclusion to which we came was that the best alternative means of imposing taxation of approximately the same degree of severity and having approximately the same incidence as the proposed income tax appeared to be a combination of taxes on property, on salaries and analogous incomes and on corporation and professional and business profits made in the Colony assessed on bases and at rates calculated to impose very broadly the same degree of sacrifice on the several classes of persons affected.

Such a combination of taxes would constitute a partial income tax, freed of many complications owing to its being limited in scope and only approximately adjusted to individual ability to pay. In particular much of the enquiry into personal circumstances which was apprehended from the administration of a full income tax would be avoided.

REVISED BILL
We have prepared a revised Bill providing for the imposition, assessment and collection of these taxes, entitled a War Revenue Bill. Continued on Page 6

Spearhead Of Next Blitzkrieg

Special to the H.K. Daily Press
LONDON, Feb. 16 (Havas)—Major-General Sir Ernest Winton, well-known military writer, in a broadcast today stated that huge and heavily armoured tanks, carrying flame throwers as well as guns, are at present being produced by the Germans and will form the spearhead of their blitzkrieg.

He also stated that special tank divisions are at present being formed, similar to those which participated in the advances in Austria and Czechoslovakia.

TETRAZZINI UNCONSCIOUS

MILAN, Feb. 16 (Reuter)—The famous prima donna, Tetrazzini, who is suffering from cerebral haemorrhage, is now unconscious.

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CHINESE CONVERGING ON NANNING: JAPANESE FORCED BACK IN SEVERE BATTLE

CHUNGKING, Feb. 16 (Reuter)—The Chinese claim that they are converging on Nanning, in Kwangsi Province, after defeating the Japanese and forcing them to retreat through the narrow foothills after a battle in which the Japanese casualties were 20,000, while the Chinese losses were also considerable.

The Chinese also claim that artillery units shelled Japanese transports and warships on the Yangtse River, scoring a number of hits.

NEW BULGARIAN CABINET

SOFIA, Feb. 16 (Reuter)—A new Bulgarian Cabinet has been formed under Professor Philoff, former Minister of Education, with the Bulgarian Minister in Belgrade as Foreign Minister.

Bulgaria's foreign policy, it is stated, will remain unchanged.

KWEILIN, Feb. 16 (Central)—The Japanese troops, at Ssutang, on the Nanning-Pinyang highway, are withdrawing to Nanning. Stragglers north of Wutang are being "mopped up" by the Chinese.

2,000 COMMANDEERED
More than 2,000 Chinese able-bodied men were commandeered by the Japanese at Liaoping and other villages east of Pinyang upon their retreat. Some of them have escaped back.

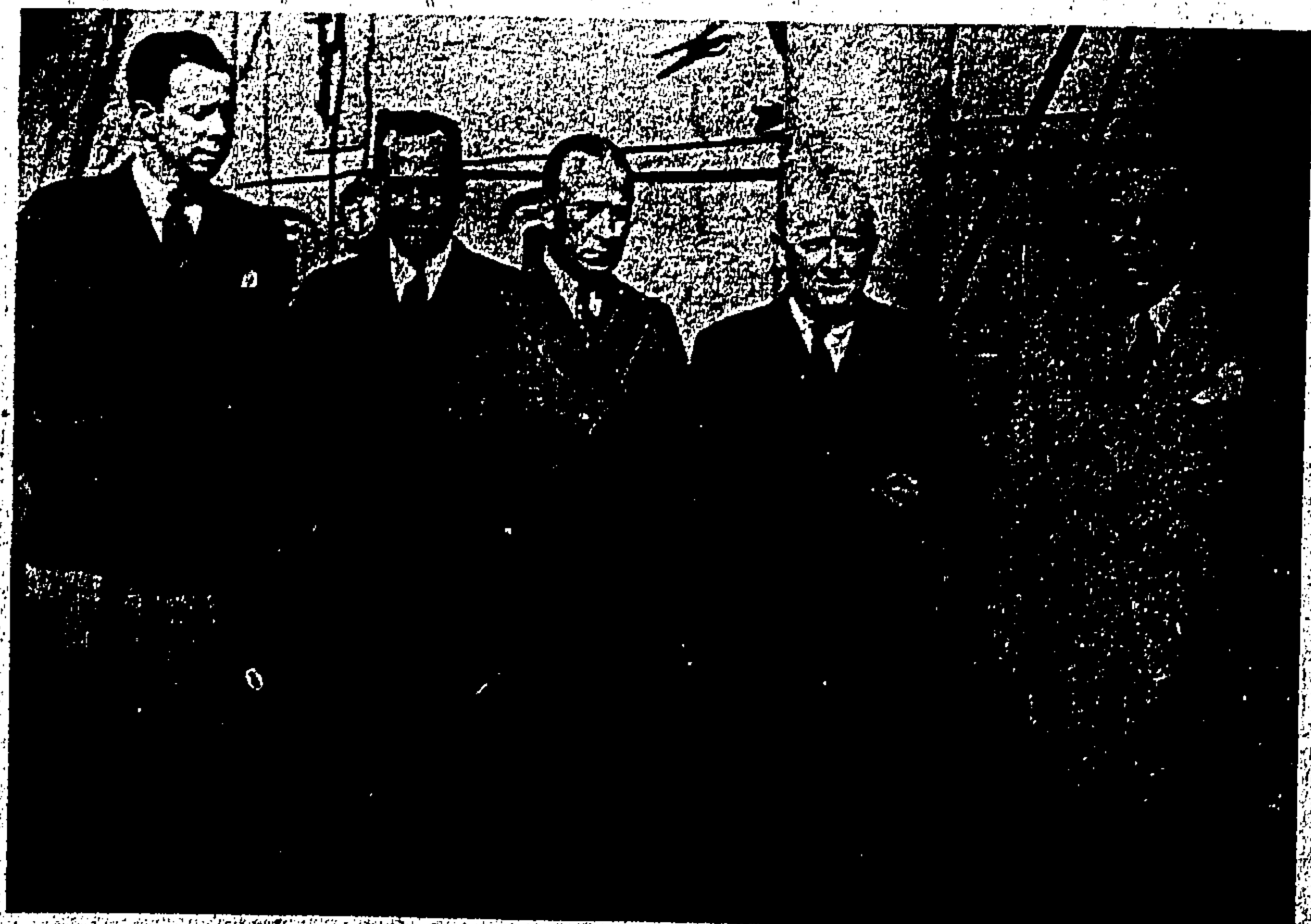
BRIDGES DAMAGED
MILO, Feb. 16 (Central)—Six bridges on the Canton-Hankow Railway between Yoyang (Yochow) and Yangiowung, in North Hunan, were blown up by Chinese guerrillas on the night of Feb. 15. Traffic on the railway has been disrupted.

REVERSES IN HUPEH
FANCHENG, HUPEH, Feb. 16 (Central)—A Japanese drive from Mapiang, southeast of Suhsien in North Hupeh, has been thrown back. During their retreat, the Japanese were attacked on the way, suffering further losses.

SPECIAL BRITISH RELIEF UNIT

LONDON, Feb. 16 (Reuter)—Six University men are forming a special British relief unit under the auspices of the British Fund for the Relief of Distress in China, and are leaving for China to work in Kweichow.

The unit is organised by Evert Barget, lecturer at the Bristol University, and Lillemor Evans, the well-known rugby footballer. A steamship company is giving free passages to China, and Dr. Tucker, a Methodist Mission doctor, will join the unit in Hongkong.



The United States Ambassador to China, Mr. Nelson T. Johnson (fourth from left) photographed with, from left to right, Mr. Sydney Lafoon, American Vice Consul and the Envoy's Private Secretary, Mr. Whitney Young, Major J. M. McHugh, Assistant American Naval Attaché, and on the Ambassador's left, Judge Milton J. Helmick, of the United States Court for China. (Photo: S. H. Hais)

FINAL SELECTIONS FOR FIRST DAY OF ANNUAL VALLEY RACE MEETING (BY 'LAST QUARTER')

RACE 1 (12 NOON)		RACE 6 (3.30 P.M.)	
Confusion Bay	1	Lucky Lad	1
Eye of Harvest	2	Baffin Bay	2
Navylight	3	Triumphant Day	3
RACE 2 (12.30 P.M.)		RACE 7 (4 P.M.)	
Lancashire Chips	1	Mount Hope Bay	1
Courting Eye	2	Satinlight	2
Criffel	3	Johnber	3
RACE 3 (1 P.M.)		RACE 8 (4.30 P.M.)	
Spicylight	1	Sapper	1
Dupont Bay	2	Viceroy	2
White Diamond	3	Winnie	3
RACE 4 (1.30 P.M.)		RACE 9 (5 P.M.)	
Australian Diamond	1	Strathbannock	1
Ascot Day	2	Salvage Master	2
Amicus Curiae	3	Advancing Time	3
RACE 5 (3 P.M.)		RACE 10 (5.30 P.M.)	
Boat Bay	1	Far View	1
Galveston Bay	2	Sea Jay	2
Rose-Queen	3	Vanity Fair	3

DAILY DOUBLE
MOUNT HOPE BAY and STRATHBANNOCK

ADVERTISEMENT

THE HONG KONG
JOCKEY CLUB.ANNUAL RACE MEETING,
194017th, 19th, 20th, 21st and
24th February.

On Saturday, 17th, Monday, 19th, Tuesday, 20th and Wednesday, 21st, February, the first bell will be rung at 11.30 a.m., and the first race will be run at 12.00 NOON. On Saturday, 24th February, the first bell will be rung at 1.30 p.m. and the first race will be run at 2.00 p.m.

The tiffin interval will be after the fourth race on the first four days of the Meeting.

MEMBERS' BADGES AND
ENCLOSURES

Members are reminded that they and their ladies MUST wear their badges prominently displayed throughout the Meeting.

NO ONE WITHOUT A BADGE
WILL BE ADMITTED TO
THE MEMBERS'
ENCLOSURE.

Badges admitting non-members to the Members' Enclosure and Club Rooms at \$10.00 per day including tax—or \$40.00 including tax for the Meeting (ladies \$5.00 and \$20.00 respectively) are obtainable through the Secretary upon the written or personal introduction of a member, such member to be responsible for all chits, etc.

Badges admitting to Members' Enclosure will NOT be on sale at the Race Course.

The Secretary's Office, 1st floor, EXCHANGE BUILDING, (Tel. 27794) WILL CLOSE AT 10.00 a.m. ON THE FIRST FOUR DAYS, and at 12.00 NOON ON THE FIFTH DAY.

A limited number of tiffins will be obtainable each day at the Club House, provided they are ordered in advance from the No. 1 Boy, (Tel. 21920).

On no pretext will children be permitted in either enclosure during the first four days of the Meeting. No amahs will be allowed on the Fifth Day.

PUBLIC ENCLOSURE.

The price of admission to the Public Enclosure is \$2.00 per day including tax for all persons including ladies, and is payable at the Gate.

Soldiers and Sailors in uniform are admitted to the Public Enclosure at \$1.00 per day including tax.

Bookmakers, Tie-Tac men, etc., will not be permitted to operate within the precincts of The Hong Kong Jockey Club during the Race Meeting.

Tiffins will be obtainable in the Restaurant in the Public Enclosure.

SERVANTS' PASSES.

Passes for Servants will be issued to Private Box holders ONLY on application to the Secretary, 1st floor, Exchange Building.

Any persons found loitering with Servants' passes in their possession will forfeit the same and will be removed from the Enclosure.

By Order,

C. B. BROWN,

Secretary.

Hong Kong, 11th Feb. 1940.

THE UNIVERSITY
BOAT RACE

Cambridge have agreed with the Oxford suggestion to row this year's University race at Henley over a course of about a mile, and a half on Saturday, March 2.

Dr. Patrick Mallam (University College), who rowed at bow with the winning crew of 1923, will coach Oxford.—Times.

ROYAL SCOTS WIN K.O.Y.L.I.
POLO CUP IN FAST FINAL:
CAPT. S. BURN OUTSTANDING

THE K.O.Y.L.I. CUP POLO COMPETITION WAS WON BY THE ROYAL SCOTS yesterday when they defeated the H.K.S.R.A. First team by five goals to four in a fast and thrilling game on the Boundary Street ground. The first four goals of the nine goals scored during the game were obtained in the first three minutes of play.

Outstanding player on the field was Capt. Burn, of the Royal Scots. With hard, accurate hitting, fast riding and clever manoeuvring he was the mainstay of the Scotsmen's attack, while Major Godley played a sound game as back. For the gunners, Lt. Smith and Major Penfold were prominent while Capt. Wilson appeared somewhat off his usual good form.

The game opened with a prolonged melee in front of the H.K.S.R.A. goal from which Capt. Burn opened the scoring with a close-range shot. From the hit-off, Major Penfold took the ball downfield in a good run and equalised. Lt. Smith put the gunners on the lead with a fine goal scored after a brilliant solo effort, but Capt. Burn equalised with a close-range shot following a melee in front of the gunners' goal and the chukker ended with the score two-all.

SLIGHT MISHAP

There was a slight accident in the second chukker when Lt. Col. McDougall was unseated during a melee, falling off his pony heavily to the ground. He got up remounted, and continued playing. The accident, however, caused him to cross an opposing player and Capt. Wilson taking the 40 yards penalty awarded made no mistake. This was the only goal scored in the chukker which ended with the gunners leading three-two.

The third chukker opened with up-and-down-play which continu-

ed for some time, until Capt. Burn took the ball down in a good movement which, however, was checked. In the melee that ensued, he got possession and scored a splendid goal with a nice back hand shot from a difficult angle.

Capt. Burn was exceptionally well mounted for this chukker and was playing brilliantly, completely dominating play. From a melee he made a neat pass to Lt. Fergus who scored the fourth for the Scots who were now leading four three.

A HIGH SHOT

In the last chukker the Scots were pressing more vigorously than ever. Lt. Col. McDougall taking a pass from Capt. Burn attacked but just missed the goal. Capt. Burn then broke away from midfield play and, taking the ball down in a solo run scored from about 60 yards with a high shot. This was the Scots' fifth goal.

Lt. Smith later raised the gunners score to four and very nearly succeeded in netting another, but the ball went wide, missing the goal by a few inches. Had his shot been more fortunate, the game would have ended in a draw, but luck was with the Scots who emerged winners by the odd goal.

ROYAL SCOTS—Lt. Col. J. McDougall, Lt. B. A. Fergus, Capt. S. Burn and Major A. S. Godley.

H.K.S.R.A.—Lt. R. B. Smith, Capt. W. E. Wilson, Major R. J. L. Penfold and Lt. D. L. Marshall.

SPLENDID GAME
PROMISED AT
C. HILL TODAYSaigon Soccer XI
To Meet Chinese

BY "PHIL"

Local soccer fans will have the opportunity of seeing the Saigon team again in action this afternoon when the visitors will be pitted against the Combined Chinese on the Caroline Hill ground. This will be their last game in the Colony prior leaving for Saigon.

The Chinese, though they will be without Lee Wai-long, has chosen a very strong eleven, the majority of whom have played against the visitors in earlier matches and should give Saigon their stiffest test to date.

It will be recalled that in their three previous games, the visitors showed, in every department of the game—except shooting, that they were the equal, or even better, than the best in the Colony.

However, with the rest that they have had in the past few days and with the promise of sunnier days, Saigon are expected to be at their best and this should result in one of the finest games today. Moreover, they are keen to take back with them at least one victory to their credit.

LEAGUE GAME

So far as is known, there will only be one Senior League match

Tommies Beat
Poilus 1-0
At Soccer

RHEIMS, Feb. 16 (Reuter)—The British Army beat the French Army by one goal to nil at association football.

The Britishers, adapting themselves better to the tricky ground, showed all-round superiority.

KEEN EXCHANGES

After early keen exchanges, Stephenson, the English International inside-left, headed in to an empty goal in the twentieth minute of play. Thereafter play was exciting.

The French made desperate efforts to equalise and one shot at the British goal struck the upright.

SOUTH A MATCH

LONDON, Feb. 16 (Reuter)—In the South "A" Division of the English Regional Football competition yesterday, Watford beat Clapton Orient by two goals to one.

This afternoon in which Kowloon, who are at home to Middlesex, will probably find the "Diehards" just that too good for them, though the mainlanders are well-known for drawing games played on their home ground.

Other matches are all in the Third Division.

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TWO RUGGER
MATCHES TODAYClub 'A' To Meet
Navy 'A': Police
To Play Army

There will be two games of rugby football on the Army ground at Sookunpoo today.

The first game, which will commence at 3 p.m., will be between the Club A XV and a Navy side. This match will be followed at 4.15 p.m. by a game between the Police and the Army.

CLUB SIDE

The Club side has been selected as follows:—
H. F. Hopkins, A. N. Other, D. Eynes, T. O. Morgan, P. B. Wilson, M. G. Carruthers, E. Rutherford, R. E. Heasman, F. Burford, I. M. Macrae, L. B. M. Beattie, E. A. Bompas, W. B. Richardson, A. M. Kennedy (Captain) and W. Stoker.

NAVY TEAM

The following have been selected to play for the Navy "A" v. Club "A":
Sig. Brierley, Tel. Bowden, Midshipman O'Riordan, A. B. Gordon, Sub-Lt. Hill, Midshipman Nicoll, St. Gallagher, L.S.A. Palmer, Lt. (E) Brown, P.O. Smart, Flight-Lt. Taylor, Chief Writer King, Pay Midshipman Marshall, Supt. Eager, Midshipman Curran-Jones.
Reserves: Ldg. Wtr. Barlow, Tel. Honeywill, Mge. Jeffries, Pay Sub-Lt. Sumner.

ASSCN. TOURNEY
HOCKEYRadio And C.B.A. In
Action Tomorrow

Two games in the Hockey Association Tournament will be played on Sunday morning. Central British Association will oppose the Kowloon Indian Tennis Club at King's Park, and Radio and Postal Sports Club play the University Hockey Club at Caroline Hill. The bully-off, for both matches, will be at 11 a.m.

The teams will be:
C.B.A.: T. Lockhart, J. T. K. Gilchrist, V. C. Bond, M. Dunne, N. Whitley, D. H. Taylor, D. T. Smith, F. Fowler, G. H. Fowler, E. Fowler and D. S. Blake.

K.I.T.C.: Iqbal Singh; Karnail Singh; Kalwant Singh; Mohinder

Volunteers
At CricketTEAMS FOR NEXT
WEEK'S GAMES

The following teams will represent the H.K.V.D.C. on dates and grounds as below:—

Monday, Feb. 19, v. H.K.C.C. at H.K.C.C.—R. M. King (Capt.), G. Aitkenhead, D. J. N. Anderson, D. de S. Carey, E. C. Fincher, R. H. Griffiths, N. D. Lloyd, H. L. Ozyorio, E. M. L. Soares, E. Zimmermann (W), F. R. Zimmermann.

Tuesday, Feb. 20, v. K.C.C. at K.C.C.—E. J. R. Mitchell (Capt.), D. de S. Carey, J. H. Fox (W), R. H. Griffiths, C. W. Haynes, R. M. King, H. Owen Hughes, A. K. MacKenzie, D. O. Parsons, A. E. Perry, F. R. Zimmermann.

Wednesday, Feb. 21, v. H.K.V.D.C. Officers at H.K.C.C.—R. M. King (Capt.), G. Aitkenhead, D. de S. Carey, S. J. Cooke, G. E. R. Divett, R. H. Griffiths, N. A. E. Mackay, A. K. MacKenzie, A. Zimmermann, E. Zimmermann (W), F. R. Zimmermann.

The following teams will represent the Hongkong Cricket Club on Monday, Feb. 19, and the Hongkong V.D.C. Officers XI on Wednesday, Feb. 21, respectively.

H.K.C.C. XI—E. J. R. Mitchell (Capt.), B. C. Fay, Capt. D. C. E. Grose, M. F. L. Haynes, H. Owen Hughes, L. D. Kilbee, Capt. J. F. Lawrence, A. K. MacKenzie, D. O. Parsons, J. E. Richardson, D. S. Robb.

H.K.V.D.C. Officers XI—Lt. Col. E. J. R. Mitchell (Capt.), Lt. D. J. N. Anderson, Capt. J. H. Bottomley, Capt. R. E. Davies, Lt. S. V. Glittins, Lt. L. E. Holmes, Major H. Owen Hughes, 2/Lt. D. McLellan, Lt. A. E. Perry, Lt. A. M. Rodriguez, Major R. D. Walker.

Singh, Bagh Singh, Attar Singh; Surjan Singh, C. Pinto, Pyara Singh, Balwant Singh and A. N. Other.

Radio: U. B. Souza; A. E. P. Guest, J. S. Grewal; Jagjeet Singh, M. H. Hassan, Gurdayal Singh; Karminder Singh, Gurbachan Singh, Awtar Singh, J. M. Pinto and Jangeet Singh.

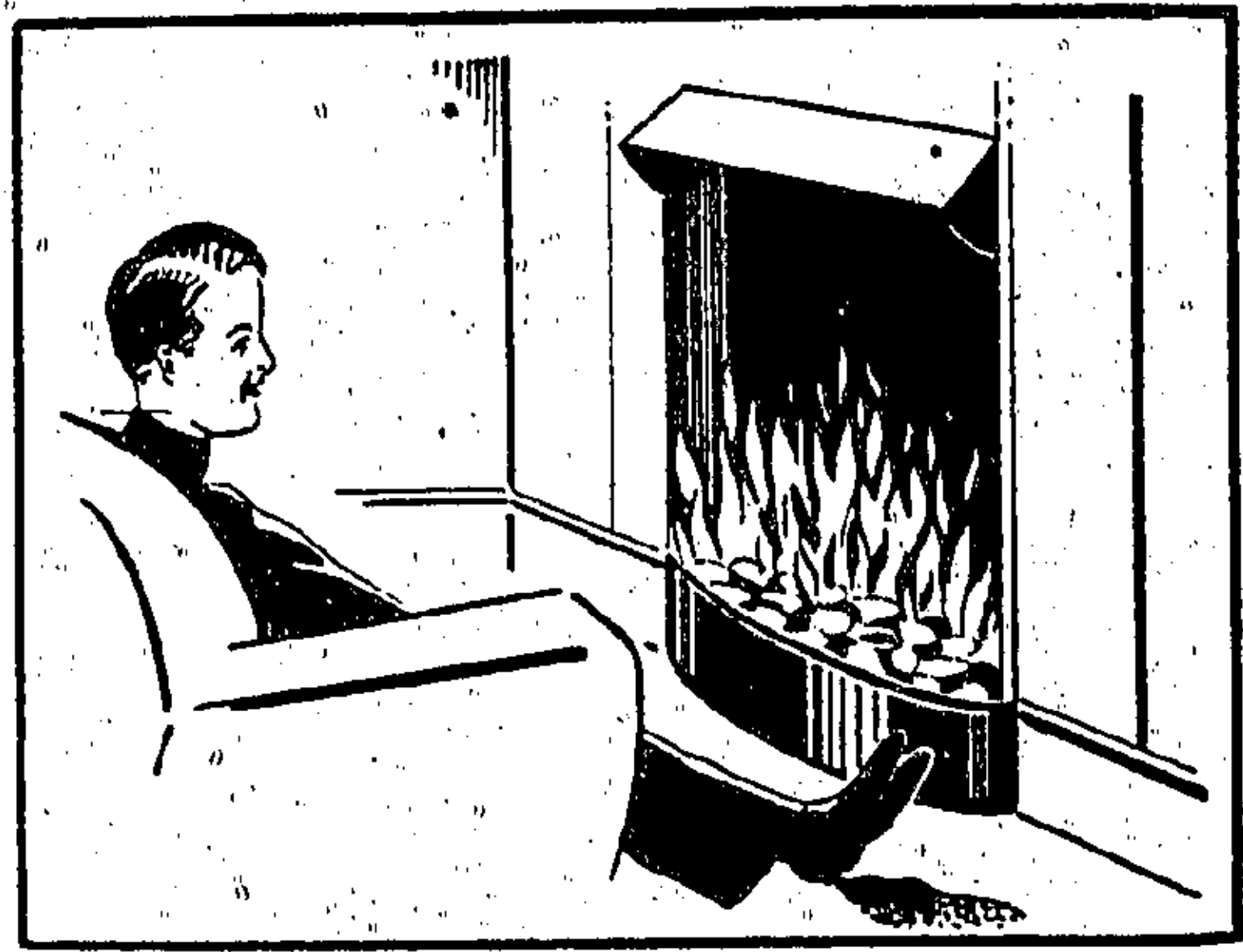
University: N. C. Ben Gupta; K. Y. Tam, N. H. Low; B. K. Hui, W. Abraham, and O. C. Liow; L. H. Tan, N. V. Lingam, H. L. Ozyorio, K. B. Oh and Hans Raj.

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NORTH SEA

First pictures of Battle between British Convoy ships and Enemy Raiders.

WESTERN FRONT

Heavy Artillery in Action. Maginot Line under Snow. French Women in Ammunition Factories.

NEUTRALS PREPARE

Belgium and Holland defences. Sweden prepares for unprovoked attack. King Carol of Rumania warns Russia against attack.

NORTHERN FRONT

Fires in Viipuri (Finland) caused by heavy Soviet artillery bombardment. Finland's whiteclad defenders put a stubborn resistance to Red onslaught. Soviet prisoners of war.

Record Mileage Covered By Tramcars Revealed At H.K. Tramways Meeting

"MORE CAR-MILES WERE OPERATED IN ORDER TO ACHIEVE THESE REMARKABLE RESULTS AND THIS MILEAGE IS NOW THE EQUIVALENT OF ONCE ROUND THE WORLD AT THE EQUATOR EVERY 48 HOURS."

"And if I may be permitted a further flight of imagination, I would add that if the population of the Island be taken at 2 of a million, then your tramcars are carrying the equivalent of the population approximately 96 times per annum, or eight times every month," stated Mr. A. H. Compton, Chairman of the Board of Directors of the Hongkong Tramways Company, Ltd. In the course of his speech at the annual meeting of the company held at the board room of Messrs. Jardine, Matheson and Company, Ltd., yesterday.

In his report, the Chairman referred to a record number of passengers, 71 millions, travelled on the tramcars, and the traffic receipts were up by \$453,446.

CHAIRMAN'S SPEECH
The Chairman, in presenting the report, said, in part:—Compared with the previous year traffic receipts are up by \$453,446, passengers at a fraction under 71 millions are up by nearly 11½ mil-

lions or 19 per cent. and are more than double the 1936 figure. The year's profit is up on last year by \$241,324 or 20.38 per cent.

More car-miles were operated in order to achieve these remarkable results and this mileage is now the equivalent of once round the world at the equator every 48 hours. And if I may be permitted a further flight of imagination I would add that if the population of the Island be taken at 2 of a million then your tramcars are carrying the equivalent of the population approximately 96 times per annum or 8 times every month.

H.K. STOCK EXCHANGE

The week's trading has been of an in and out nature. It started with a burst of enquiries followed by an apparent slackening off and a consequent diminution in volume. But a study of the week's recordings reveals a period of progressive business, coupled in most cases with an advance in prices, though not on an extravagant scale. There is justification for further appreciations. Docks, after touching \$22½ have receded to offerings at slightly over \$22. The large number of these shares that have changed hands during the past two or three weeks suggests this recession may be profit taking, for the Company's prospects appear to be rosy for some months ahead. Closing tone, steady.

BUSINESS DONE DURING THE WEEK
H.K. Bank, \$1402½.
Union Ins., \$470.
Wharves, \$102.
Docks, \$22.35, \$22½, \$22.35, \$22½, \$22.15.
Providents, \$4½, \$4.65.
Hotels, \$5.70, \$5½.
Lands, \$36, \$36½, \$36½.
Tramways, \$18½, \$18.30, \$18.40, \$18.45.
Star Ferries, \$68½.
Yau-mat-ti Ferries, \$24½, \$25.
China Lights (O), \$7.80, \$7.95, \$8.
China Lights (N), \$4½, \$4.95, \$5.
Electric, \$57½.
Macao Electric, \$20½.
Telephones (N), \$9½.
Cements, \$19.15, \$19.20.
Dairy Farms (O), \$22, \$22½, \$22.30.
Dairy Farms (N), \$21, \$21½.
Watsons, \$9.60.
Govt. Loan, 100, 100½.

BUYERS
H.K. Bank, \$1410.
Union Ins., \$465.
H.K. Fire Ins., \$182.
Providents, \$4.60.
Hotels, \$5.65.
Lands, \$37½.
Humphreys, \$7½.
Realities, \$44½.
Tramways, \$18.30.
Star Ferries, \$68.
Yau-mat-ti Ferries, \$24½.
China Lights (O), \$7.90.
Electric, \$57½.
Telephones (O), \$28.10.
Telephones (N), \$9.60.
Cements, \$19.10.
Ropes, \$5½.
Dairy Farms (O), \$22.
Dairy Farms (N), \$21.10.
Watsons, \$9.40.
Entertainments, \$7.10.
Constructions (O), \$11.

SELLERS
Docks, \$22.34.
Tramways, \$18.55.
Watsons, \$9.60.

SALES
H.K. Bank, \$1410.
Union Ins., \$470.
Docks, \$22.10.
Lands, \$37.25/50.
Tramways, \$18.45/50.
China Lights (O), \$8.
China Lights (N), \$4.95.
Electric, \$57½.
Telephones (N), \$9.70.
Cements, \$19.15/10/25.
Dairy Farms (O), \$22.15.
Dairy Farms (N), \$21½.
Watsons, \$9.40.

MANILA GOLD SHARES
Atoks 19s, Antamok 16½, Bagulo Gold 23s, Batong Buhay 14½, Big Wedge 21½, Coco Grove 14s, Com Mines 0055½, Demonstration 12½, L.K.L. 37½, Ipo Gold 11½, Itogon Mining 28½, Masbate Con. 10s, Mine Operations 10s, North Gamarines 10½, Paracale Gumamua 22½, San Mauricio 81s, Surigao Consolidated 17½, Suyo Con. 12½, Syndicate Investment 02½, United Paracale 30½, Mindanao Mother-lode 10½.

CAPITAL ADDITIONS
During 1939, \$370,930.61 was expended upon capital additions for new tramcars and air-brake equipment, already mentioned, completion of the new King's Road depot and track renewal and re-construction.

The year in review has been an important one from the point of view of our Royalty payments. For the past 25 years a 5 per cent. Royalty on working profit has been paid to the Government of

STAR FERRY CO., LTD. ANNUAL MEETING

AN ITEM OF \$9,315.74 FOR A. R. P. EXPENDITURE APPEARING IN THE PROFIT AND LOSS ACCOUNT OF THE STAR FERRY CO., LTD., was explained by Mr. J. H. Seth at the company's 42nd, annual general meeting, held at the offices of Messrs. Jardine, Matheson and Co., Ltd., yesterday.

Mr. A. H. Compton, chairman, presided and was supported by his co-directors, the Hon. Mr. S. H. Dodwell, Mr. D. F. Landale, Mr. H. V. Wilkinson, and Mr. T. Wilson; and the Secretary, Mr. C. M. Mannings.

A. R. P. EXPENDITURE
After the chairman had read out the annual report, Mr. Seth asked for details of the item under heading A. R. P. expenditure. Mr. Seth said it was rather an extraordinary item and he had expected the chairman to deal with it in his report.

The chairman explained that it was necessitated by the purchase of 50,000 sandbags and two fire engines for protecting passengers in the event of air raids. He said that it was not for the purpose of protecting the piers.

The chairman also pointed out that a good portion of the money spent on sandbags will be recoverable if the war ended in a short time.

FIRE LEASES
Reference was again made to the question of pier leases which are due to expire in 1949 and it was pointed out that so long as there is any uncertainty regarding these leases it would be highly imprudent to add to the Company's fleet of ferries.

CHAIRMAN'S SPEECH
The chairman said:—Traffic receipts were slightly less than those of 1938. Working expenses were also lower, however, so that the reduction in working profit amounted to less than 2%.

Approximately the same numbers used our ferries as in 1938 and it is estimated that more than 15 million passengers were carried.

The cost of coal and fuel off for 1939 was rather less than in 1938 but this year, I am sorry to say, it will be very much greater as the price of coal has increased

HONGKONG SHAREBROKERS' ASSOCIATION

Volume Of Business Transacted on Friday, Feb. 16, 1940.

China Lights (O)	200	\$ 8.00
H.K. Docks	200	22.25
H.K. Docks	200	22.10
H.K. Docks	100	22.10
H.K. Lands	400	36.75
H.K. Lands	100	37.00
H.K. Tramways	200	18.45
H.K. Tramways	900	18.50
H.K. Telephones (N)	500	9.70
Providents	500	4.70

*Sale on Thursday the 15th.

Hongkong. From the Chairman's references in annual meetings of 1928, 1934 and 1938 shareholders are aware that, by terms of the Tramway Ordinance, the rate of Royalty hereafter to be paid increased to 25 per cent. in the year 1919. This change was effective from September 22 last, and the Royalty figure incorporated in the accounts before you is \$147,402.48 against \$57,601.29 paid for 1938.

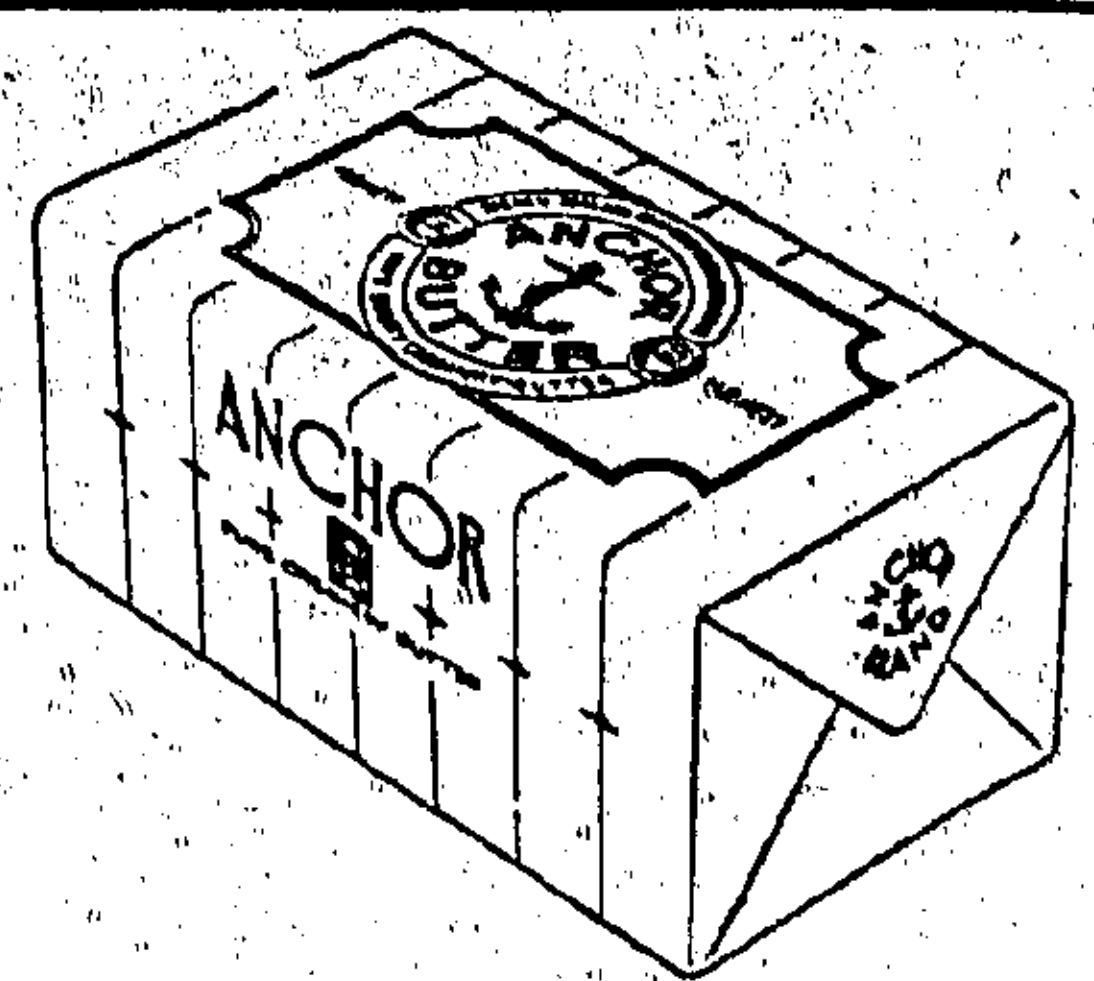
The net profit of the year was \$1,428,277.99. Of this \$400,000 has been transferred, as explained, to General Reserve Account, and \$22,500 is written-off investments.

DIVIDENDS
An interim dividend of 50 cents per share was paid in August last and your Directors now recommend a final dividend of \$1.00, making \$1.50 per share and amounting to \$975,000 for the year. This, the Company's record distribution, is 15 cents per share better than for 1938 and leaves \$128,262.25 to be carried forward—\$23,777.99 more than brought into account from the previous year.

OTHER BUSINESS
The Hon. Mr. M. K. Lo and the Hon. Mr. T. E. Pearce were re-elected as members of the board of directors. Messrs. Lowe, Bingham and Matthews were re-elected as auditors.

ATTENDANCE
The following were present at the meeting:—

Directors—Mr. A. H. Compton (Chairman), the Hon. Sir Shouson Chow, K.L., Mr. H. V. Wilkinson, D.S.O., the Hon. Mr. M. K. Lo, the Hon. Mr. T. E. Pearce and Mr. D. L. Newbigging. Shareholders—Messrs. A. R. Fullerton, Lo Kai-wing, B. Wong Tape, W. Allen, H. L. Hammonds, D. V. Stevenson, F. W. Stapleton, P. S. Cassidy, H. S. Hills, Chua Seng-choo, and J. Fleming, C.A., Mr. L. C. P. Bellamy, M.C. (General Manager) and Mr. W. F. Simmons (Secretary and Assistant Manager).



ANCHOR BUTTER



TO-NIGHT

SATURDAY, 17th February '40

"Gripps" Dinner Dance

PRESENTING

• MIMI & JOSE •

In an entire change of programme

WITH

NICK KORIN & HIS SWING BAND

EXTENSION 2 A.M.

DINNER \$5. NO EXTRA COVER CHARGE

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HONGKONG.

HONGKONG AMATEUR DRAMATIC CLUB

PRESENTS

THE CIRCLE

BY

SOMERSET MAUGHAM

CHINA FLEET CLUB THEATRE

February 21st, 22nd, 23rd and 24th
at 9.15 p.m.

BOOKING AT ANDERSONS

"In aid of the British War Organisation Fund"

CANUCKETTE-WILDCATS CLASH WILL BE BEST DRAWING CARD IN SUNDAY'S SOFTBALL

Now that the protest, in the Wahoos-Canadian game, has been decided in the latter's favour, the championship of both the Men's and Ladies' Leagues appear certain to go to the Recreio Aces and Canadian Chinese girls respectively.

These early decisions will, to a great extent, detract interest from the remaining matches and, of tomorrow's programme of eight league matches, only the Canuckette-Wildcats match is expected to be a good drawing card.

CLOSELY MATCHED

The day's play commences with the Ball Club lasses opposed to the Pirates at 10.30 a.m. Both of these contestants are in the middle of the League standings, but, although nothing important is at stake, they are closely matched enough to stage an excellent battle.

The Wahoos tangle with the Baby Panthers at noon, and should hold their runners-up position without undue difficulty, although, it will be remembered that these same opponents upset the Green Owls in their first round clash.

GAME POSTPONED

The Cardinals-Cubs game, which had been originally scheduled for 1.30 p.m., has now been postponed by mutual consent and, as notice of postponement was given very late, the Canadian Chinese-Wildcats game will be played at 3.00 p.m. as originally set.

A REAL SCRAP

The rivalry, between these two Chinese teams, is quite intense and a real scrap can be expected, with the odds fairly even. The Maple Leafs won the first leg and the Wildcats will go all out to even the count.

stronger squad, the Filipino boys have acquired the services of several fairly experienced hands and, for that reason, should put up a good showing.

FIXTURES AND UMPIRES

PRINCE EDWARD ROAD

10.30 a.m.: Ball Club v. Pirates. Umpires:—H. Barros, A. Ablong and J. Delgado.

12 noon: Baby Panthers v. Wahoos-Umpires:—J. Delgado, H. Quon and H. Campos.

3 p.m.: Canadian Chinese v. Wildcats-Umpires:—F. J. Molthen, E. Hearther and D. Walker.

4.15 p.m.: Chung Hwa v. "Empress of Russia" (friendly).

C.B.A. GROUND

12.15 p.m.: Baseball Club v. Ligas-Umpires:—J. Alvares, Bill Silva and T. Chinn.

1.30 p.m.: Chung Hwa v. Trojans-Umpires:—W. Lawrence, G. Gurevitch, and J. Higgins.

2.45 p.m.: C.B.A. v. V.R.C.-Umpires:—A. Mitchell, Bill Silva and T. Young.

4 p.m.: Filipino Club v. Forum-Umpires:—N. Beltrao, W. Lawrence and A. Ablong.

RECREIO GROUND

12 noon: Recreio "B" v. I.A.C.-Umpires:—Nip Lum, D. Aquino and C. S. Chung.

MURRAY PARADE GROUND

10 a.m.: Lucas v. Chartered Bank.

11.30 a.m.: Lucas v. Greenspots.

MARINA GROUND

10 a.m.: Texaco v. China, Provident.

11.30 a.m.: Dutch Bank v. Hongkong Bank.

KAI TAK

11 a.m.: Ewo v. R.A.F.

TRAINING GALLOPS

The following times were clocked during the morning gallops at the Race Course:—

	Distance	1st Qr.	2nd Qr.	Last Qr.
Sea Jay (A) & Vanity Fair (A)...	1	27	54	27
Cheerful Star (A) & Shuttlecock (A)...	1	29.2	57.2	28
Gold Coin	1	31		31
Lucky Lady (A)...	1	31.1	57.3	26.2
Australian Prince (A)...	1	27		27
Ohio (G)...	1	33.3	1.01	27.2
Scenic View	1	34.3	1.06.3	32
Satinlight (G)...	1	29.3	57.3	28
Blue Skies (G)...	1	33.3		33.3
Smiling Time & This Time	1	33.1	1.03.1	30
Vixen Tor	1	27.1	53.4	26.3
Kentucky (G) & Commencement	1			
Bay	1	29.4		29.4
Bronze Arrow (G)...	1	37	1.09	32
Flying Dutchman (A)...	1	27.3	54	26.2
Maple Star (A) & Twilight Star (A)...	1	27.2	54.4	27.2
Circle (A) & Heinz	1	27.1	56.2	29.1
Albury (A)...	1	31.4	58	26.1
Distinctive Time (G)...	1	29	57.2	28.2
Income Tax (A)...	1	29.2		29.2
Rose Emily	1	30.3		30.3
Spicylight (G) & Quick Despatch (A)...	1	31.3	1.00.1	28.2
Hillsboro Bay (G) & Galveston	1			
Bay	1	31	1.00.2	29.2
Nancy Lee (A)...	1	29	58.1	29.1
Dawn Star & Lovely Star	1	31		31
Lovely Kid (A) & Boolat Bay (A)...	1	34.4	1.04.4	30
Navylight	1	33	1.04.4	31.4
Sapper (A)...	1	28.4		28.4
Tampa Bay & Willy Nilly	1	31	1.01.3	30.3
For All Time (G) & Just In Time	1	30	59.2	29.2
Xenophon (G)...	1	35	1.05.3	30.3
Winnie (A) & Amicus Curiae (A)...	1	28.2	55.2	27
Possible (G)...	1	27.4		27.4
Princess Caro (A)...	1	28		28
Courting Eve	1	28.2	54.4	28.2
Triumphant Day	1	29.1	57.1	28
Silverwings (G)...	1	32.2	1.02	29.3
Bressay & Geordie	1	30.2		30.2
Dupont Bay (G)...	1	34.4	1.03.1	28.2
A Roaring Time	1	30.2	58.2	28
Winfred	1	27		27
Rob Roy	1	33	1.05	32
Sylvandale	1	29		29
Forehand Drive	1	28.4		28.4
Some Hope	1	30		30
Piccadilly Jim (A)...	1	27		27
Craigavad (G)...	1	36.3	1.04.4	28.1
Hughber (G)...	1	32	1.02	30
Criffel	1	27.3	54	26.2
Baffin Bay	1	27.3		27.3
Mount Hope Bay (G)...	1	28		28
Many Thanks (A)...	1	30.3	59.2	28.4
Far View (A)...	1	26.3		26.3
Grand Allegiance (A)...	1	26.3		26.3
Diogenes	1	31.5		31.3
Victoria	1	32.2	1.03	30.3
Red Feather	1	32	1.02.4	30.4
Rose Evelyn	1	32.1		32.1
Hopeful Star (G) & Comedy Star (A)...	1	31	1.00.2	29
Dekko	1	30.3		30.3
Franklin (A)...	1	28		28
O-Lan (G)...	1	32	1.01	30
Lucky Lad	1	32	1.00.2	28.2
Viceroy (A)...	1	26.2	53.2	27
Cocklehol	1	28.2	56	27.3
Spring Shine (A)...	1	28.2	53.2	27
Conquering Time	1	30	1.01	29
Matador & Golden Cow	1	31.1		31.1
Powerful Kid (A)...	1	29.4	56.4	27
Eve of Harvest	1	33.2	1.02.4	29.2
Smashing Through (G)...	1	31	59.2	28.2
Cairntoul (A)...	1	29		29
Guinness Time & Attacking Time (G)...	1	30		30

H.K. GOLF CLUB STARTING TIMES FOR FANLING

The following are the Royal Hongkong Golf Club starting times for Fanling for today and tomorrow:

SATURDAY, FEB. 17
OLD COURSE

p.m. 2.08 Lieut. Carter and Pay. Lt. Jessiman.

2.12 R. J. K. Walker and P. C. Jackson.

2.48 L. A. R. Duncan and S. L. Lloyd.

SUNDAY, FEB. 18
OLD COURSE

a.m. 9.16 L. R. Andrewes and F. D. Hunter.

9.20 J. P. Murphy and R. M. King.

9.24 E. G. Price and C. D. N. Walker.

9.28 N. K. Littlejohn and H. N. Williamson.

9.32 W. L. Alexander and J. W. Mayhew.

9.36 S. H. Dodwell and K. S. Morrison.

9.40 J. A. R. Selby and I. W. Shewan.

9.44 D. Forbes and J. A. D. Morrison.

9.48 A. E. Lissaman and W. J. S. Key.

9.52 W. W. C. Shewan, L. Jackson.

9.56 L. A. R. Duncan and A. H. Guinness.

10.00 A. Mabb and R. C. Gairdner.

10.04 H. J. D. Lowe and J. Linaker.

10.08 W/Cdr. Steele Perkins and R. Puckle.

10.12 M. Pollock and F. A. M. Elliott.

10.20 G. Haynes and C. F. Marshall.

10.24 J. M. Pearson and R. R. de Llesching.

10.28 C. C. Black and G. C. Worral.

10.32 R. B. Mace and D. C. Lorraine.

10.36 S. T. Butlin and H. A. Mills.

10.40 E. J. Faggiano and J. W. Clague.

10.44 P. E. Annis and S. S. Church.

10.48 A. N. and Q. A. A. Macfadyen.

10.52 A. H. Penn and J. R. Collis.

10.56 B. D. Evans and Col. Matthews.

11.00 A. E. Purves and T. Meggarry.

11.04 R. C. Stewart and W. G. Robertson.

11.08 H. Overy and W. J. E. Mackenzie.

11.12 Major Mackenzie and J. C. Taylor.

11.16 K. A. Munro and Major Temple.

11.20 E. W. J. Wedlock and A. G. James.

11.24 D. H. Clark and Surg. Lt. Cdr. Cleave.

NEW COURSE

a.m. 9.20 a.m. G. Riddell-Carre and F. W. Chandler.

9.28 Mrs. Hillier and A. D. Murdoch.

9.36 S. C. Feltham and R. G. Parker.

9.44 J. G. Jensen and Miss Cuthbertson.

9.52 N. D. Lloyd and A. Jummay.

10.00 L. M. B. and Mrs. Lloyd.

10.08 Miss Taylor and H. G. Sheldon.

10.16 Mrs. Jensen and Miss Blackburn.

10.24 Major Giles and W. G. Macfarlane.

11.04 Mrs. Stewart and Mrs. Robertson.

11.08 Mrs. Overy and Mrs. Mackenzie.

11.20 Mrs. Wedlock and Mrs. James.

WEISS LEADS IN COLONY CHESS TITLE

K. Weiss is leading in the Tournament for the Colony Chess Championship, following his win over A. Kurrick on Thursday evening, with a record of four wins in five games played. He has lost one game, against K. M. A. Barnett.

B. S. Litvin stands second, with three wins in four matches, his one loss being to Sir Henry Pollock on Thursday. K. M. A. Barnett and E. Zimmermann are yet undefeated, but have each played only two matches to date.

The latest standings are:—

	P. W.	D. L.	P. L.
K. Weiss	5	4	0
B. S. Litvin	4	3	0
Sir H. Pollock	5	2	1
K. M. A. Barnett	2	2	0
E. Zimmermann	2	2	0
D. E. do Carvalho	3	2	0
L. Blair	3	1	0
A. Y. Birtukoff	5	1	0
A. Kurrick	3	0	1
V. V. Kolatchoff	4	0	4

SOLID SILVER BRUSH SETS FITTED CASES



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TODAY'S STYLES
START WITH A HIGH,
PROUD, FLOWING
BUSTLINE



SPRAL

by
Formfit

Stylish figures are strictly feminine this season, there's no doubting that and no other item adds so much to your final charm score as Spiral. It molds after the idealized perfect bustline—does it healthfully, comfortably, and dramatically effectively. Styles to fit every need in widths for small, average and full development.

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Add Beauties to Your Home

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Flower Jugs • Rose Bowls • Flower Pots • Candle Sticks • etc., etc.

[2nd Flr.]

CHINA EMPORIUM

NEW ADVERTISEMENTS

IN THE SUPREME COURT OF HONG KONG.

PROBATE JURISDICTION.

IN THE GOODS of SYBIL RUBY CHALLINOR of 499 The Peak, Hong Kong wife of Richard Harold Challinor, formerly of "Wrenville" Chester Road, Northwich in the County of Chester in the United Kingdom, deceased.

NOTICE is hereby given that the Court has by virtue of the provisions of Section 58 of Ordinance No. 2 of 1897 made an order limiting the time for creditors and others to send in their claims against the above estate to 15th day of March, 1940.

All Creditors and others are accordingly hereby required to send their claims to the undersigned on or before that date.

DEACONS.

Solicitors for the Executrix.
1, Des Voeux Road Central,
Hong Kong.

BANK HOLIDAYS.

The Exchange Banks will open at 9.30 a.m. and will close at 12 noon for the transaction of Exchange business on Monday and Tuesday, the 19th and 20th February (RACE MEETING).

Hong Kong, 14th Feb., 1940.

G. R.

The Evening Institute will reopen on Monday, 4th March, 1940.

Entry forms may be obtained at the Education Office, Fire Station Building, or at the Trade School, Wansai.

W. L. HANDYSIDE,
Director.

NATIONAL MUTUAL LIFE ASSOCIATION OF AUSTRALASIA, LTD.

The Association hereby gives notice to all it may concern that it has been notified of the loss (or destruction) of Policy No. 709744 issued by the Association on the life of Mr. H. Sedick, and that at the end of one calendar month from this date a duplicate policy will be issued in place of the lost (or destroyed) policy unless within the said period of one calendar month objection against the issue of such duplicate policy is lodged with the Association at its office at Bank of Canton Building, 6, Des Voeux Road Central, Hong Kong.

H. R. WELLS,
Resident Secretary.

HONG KONG & SHANGHAI BANKING CORPORATION.

NOTICE is hereby given that the Ordinary Yearly Meeting of the Shareholders in this Corporation will be held at the Head Office of the Corporation, No. 1, Queen's Road Central, Hong Kong, on Wednesday, the 28th February, 1940, at noon, for the purpose of receiving the Report of the Board of Directors together with a Statement of Accounts for the year ending 31st December, 1939.

The Register of Shares of the Corporation will be closed from Thursday the 15th February to Wednesday the 28th February, 1940, (both days inclusive) during which period no transfer of shares can be registered.

By Order of the Board of Directors.

V. M. GRAYBURN,
Chief Manager.

Hong Kong, 8th Feb., 1940.

BIRTH
CURRIE—On Feb. 10, 1940, at the Country Hospital, Shanghai, to Mr. and Mrs. J. W. Currie, a daughter.

ENGAGEMENT
EARL-TUBB—The engagement is announced between Lionel Richard Franklin Earl, Malayan Civil Service, eldest son of Mr. and Mrs. E. F. Earl, of Reigate, Eng'nd. and Joan Mary Tubb, only daughter, of Mr. and Mrs. Harry Tubb, of London, and formerly of Peking.

DEATH
LING—On Wednesday, Feb. 7, 1940, at St. Elizabeth's Hospital, Shanghai, Jessie Ling, aged 49 years, the dearly-beloved wife of Charlie Ling and daughter of Mrs. Annie Dooly.

The Daily Press
報西刺拜

Editorial and Business Office:
15-19, Queen's Road Central,
Tel. 30251.

Night Editor (Wanchai Office):
Tel. 24511.

London Office: 53, Fleet Street
E.C.4.

HONGKONG, FEBRUARY 17, 1940

WAR REVENUE TAX

THE RECOMMENDATIONS of the Income Tax Committee which we print today represent a considerable improvement over the original proposals introduced last year.

ADDITIONAL TAXES on real estate, corporation and business profits are certainly more welcome than the previous penalisation of the low-salaried man, while the salary tax, beginning, as it does, at \$400 per month will not be accompanied by anything like the hardship that the former schedule would have involved. Externally, therefore, the new Bill adheres to the principle that the war contribution should be made by those best able to pay it. These, incidentally, are the same groups that have opportunities of doing rather well out of war conditions—opportunities that those in whose way they fall will certainly not avoid. The common man, to whom war means only the prospect of participating in the fighting, is not directly pressed.

EVEN UNDER the present proposals, extraordinary precautions will have to be taken to ensure that the burden of taxation will not be passed on to those least equipped to bear it. The property tax must not be eked out in rents, and the business tax must not be allowed to affect either wages or prices. Evasions, also, will certainly be attempted, despite the optimistic assumption, made in the Report, that this factor will be negligible in view of the purpose for which revenue is being raised.

IT IS GOOD to see that, while economy in Government expenditures is advocated, it is specifically stated that it must not be effected at the expense of social services but should, rather, take the form of cutting-down of non-essentials to leave more funds for necessary improvements in public welfare projects. The truest sentence in the entire document is the statement that "despite heavy Government expenditure, its responsibilities in public health, education, and social services generally are not met." It is an elementary civic duty of Council members, as well as of every resident of Hong Kong, to expose the facts that make this forthright statement so accurate and to explore and urge immediate measures of improvement. This is a matter for the utmost public energy and vigilance.

THE RESERVATIONS made by several signatories of the

FEBRUARY CRIMINAL SESSIONS

MURDER, ROBBERY; MANSLAUGHTER

The following cases will be tried at the Criminal Sessions which commences at the Supreme Court on Monday, February 26:—

Hui Yuk-mun, alias Ah Ngau: murder;

Foo Yue-ho: manslaughter. Wong Wai, Yu Lam, Cheung Chai, Cheung Woot, Kong Chak and Ngai Sheung: robbery by two or more;

Cheung Ki-ki: armed robbery; Sung San: robbery by two or more;

Chan Wan, Chau Tai, Kwok Lai and Wong Kum-shui: robbery by two or more;

Leung Kam-tong: robbery by two or more;

Ng Sau: robbery;

Chan Choi, Lam Siu-tak and Cheung Mun: unlawful possession of arms and ammunition;

Chan Fong: wounding with intent to resist lawful apprehension; Li Yau-chuen: larceny of letters and demanding money on forged letter;

Ho Ming and Tam Yim: larceny of letters, receiving stolen property and demanding money on forged instrument;

Leung So, Li Ling, Ko Ki-wah and Wan Leung: breaches of deportation orders.

Estate of \$3,000 was left by the late Carlos Nolasco da Silva, who died intestate on November 29 last year. Letters of administration have been granted to the father, Mr. P. M. N. da Silva.

NEWSETTES

His Excellency the Governor and Lady Northcote will be present at the Hongkong Jockey Club's Annual Race Meeting on Monday, Feb. 19, Tuesday, Feb. 20, Wednesday, Feb. 21, and Saturday, Feb. 24.

Mr. George Leckie Kinloch was married to Miss Mary Francis, at St. Peter's Swinton, recently. Mr. Kinloch was formerly of the Naval Base, Singapore, and also of the Naval Yard, Hongkong.

Lady Northcote will open the new Y.W.C.A. Industrial Girls' Service Centres, at 145, Tan Kung Road, Kowloon, at 5 p.m. on Thursday next, Feb. 22.

A memorial service for the late Mr. Yu Hwa, Chief of the Criminal Affairs Division of the second branch of the Kiangsu High Court in Shanghai, who was murdered allegedly by Wang Ching-wel's agents last Nov. 23, will be held in Shanghai by the Chamber of Commerce, the Lawyers' Association, and prominent citizens there on March 24.

His Excellency the Governor and Lady Northcote will be present at the performance of "The Circle," by W. Somerset Maugham, to be given by the Hongkong Amateur Dramatic Club, at the China Fleet Club Theatre, on Friday next, Feb. 23, at 9.15 p.m.

SWEDEN ORDERS 300 PLANES

NEW YORK, Feb. 16 (Reuter).—According to the Associated Press, Sweden has begun negotiations with the United States War Department and State Department in an effort to obtain a release for export of an up-to-date type of high speed fighting plane in considerable numbers.

This plane, which is not yet in production, would be additional to over 300 planes ordered here since April.

report indicate both the fact that the proposed taxation, even in its amended form, will meet opposition, and the quarters from which such opposition will come. It appears, however, that the Bill has a good chance of going through without being forced through by the official majority—thus satisfying the desiderata which the framers of the Income Tax Report of 1938 considered essential to the introduction of the tax as it was then contemplated.



Sales on the Special Derby Sweep have passed the \$600,000 mark. Above shows eager purchasers at the Exchange Building where thousands are thronging the counters daily. An amah may be seen in the foreground. Will she be the member of another lucky amahs' syndicate?

MORE NAZI BOMBAST

GOERING TRIES TO CHEER UP THE FARMERS

BERLIN, Feb. 16 (Reuter).—Field-Marshal Goering, broadcasting to agricultural workers said: "The extreme cold of the winter has caused us great trouble, but the spring will demand great labours from all German farmers. Although the frost still blinds you are in the midst of the preparations for a new battle of production."

RECORD CROPS!

Field-Marshal Goering said that the last two years had brought record crops. Germany had increased her production of fats and consumption of meat had risen.

"We have laid in ample stocks of raw materials, which we cannot produce ourselves. We cannot be defeated economically or in the military field," he declared.

Field-Marshal Goering claimed that Germany had a reserve of seven-million metric tons of wheat.

COAL SHORTAGE

Speaking about the scarcity of coal, Field-Marshal Goering said that Germany had ample coal, but the German railways were struggling with enormous difficulties. Many tracks were frozen and the difficulties of transport were, therefore, insurmountable.

CORRESPONDENCE

M.C.L. ANNUAL FLOWER DAY

(To the Editor, Hongkong Daily Press)

Sir,—The M.C.L. are holding their annual Flower-Day on Saturday morning Feb. 17, and we think that the public will be interested to know that the little buttonholes of violets we sell have all been made by the Chinese War Orphans Association, so those who buy them will therefore be helping another very deserving charity as well as the M.C.L.

May we, through the medium of your columns, appeal to everyone to help two very good causes this morning, by wearing a flower sold by the very kind local ladies and schoolchildren who have come forward to help the M.C.L.

C. WOMACK,
Hon. Gen. Secretary

ART FAN EXHIBITION

Another welcome addition to Hongkong's expanding cultural life is an exhibition of Chinese Art on Fans, now being held at the Fung Ping Shan Library, under the auspices of the Chinese Society of Hongkong University. Today is the last opportunity of the public to view the beautiful and variegated collection of fans, so representative of Chinese art. With admission free, the visiting hours are from 10 a.m.—6 p.m.

ARRIVALS BY CHINA CLIPPER

Among the arrivals at Kai Tak by the Pan-American Airways China Clipper yesterday was Mrs. Katherine C. Miller, of Lincoln, Nebraska, who travelled by Clipper from San Francisco and is on a pleasure trip to the Far East. Mrs. Miller plans to travel two months in China before returning by Clipper.

Arrivals from Manila were Mr. G. E. Costello, Far Eastern Manager of the Canadian Pacific Steamship Co., returning to his post in Hongkong. Mr. Fred H. Nobel, Manila Manager of Socony Vacuum Oil Co., Mr. Alan C. Tully, of the Asiatic Petroleum Co., Mr. Leong Wa-chan, and Mr. Jack Bonamy.

FUNDS FOR FINLAND

LONDON, Feb. 16 (Reuter).—When the British Labour Delegation, which has been visiting Finland, described its impressions before a meeting of the National Council of Labour in London on Wednesday, it was decided to launch an appeal for funds for Finland.

WARM TRIBUTES

The delegation paid warm tributes to the courage, energy and high spirits of the Finns and said they were impressed by the military and political level attained and by the peoples' attachment to the principles of Democracy.

The Delegation stressed that the Finns are in urgent need of armaments, especially heavy guns and planes.

The information and impressions they had obtained will be placed before the British Government.

STOCKHOLM, Feb. 16 (Reuter).—The Prime Minister stated today that Sweden has rejected a request from Finland for direct military aid.

APPENDIX TO REPORT

Continued from Page 1

members appointed by the Governor, of whom not more than one shall be an official in the employment of the Government. For the purposes of this Ordinance, the Governor may appoint a Commissioner, a Deputy Commissioner, Assistant Commissioners, and Examiners.

The Bill goes on to deal with official secrecy, imposition of Property Tax and by whom payable, refund in case of unoccupied property, imposition of Salaries Tax, definition of income from employment, ascertainment of assessable income, allowances, proportionate allowances, proof of claims and rates of Salaries Tax.

CORPORATION PROFITS TAX

Chapter IV of the Bill deals with the imposition of Corporation Profits Tax and of Business Profits Tax, exemption of profits liable to Empire Income Tax, deduction allowed in ascertaining profits, deductions not allowed, basis for computing profits, liability of certain non-resident persons, profits of certain businesses to be computed on a percentage of the turnover, assessment of partnership, persons assessable on behalf of a non-resident person, ascertainment of profits of insurance companies, ascertainment of income of clubs, trade associations, etc., deduction of Property Tax from Profits Tax, certain dividends excluded from assessment of profits.

Chapter VII deals with appeals to the Commissioner within 21 days of the notice of assessment, and appeals to the Board of Review which shall consist of not more than 20 members who shall be appointed from time to time by the Governor.

PENALTIES

Penalties and offences are dealt with in Chapter X which states that a person guilty of failure to make returns making incorrect returns, etc., shall be liable, on summary conviction, to a fine not exceeding five hundred dollars. Breach of secrecy and other matters are to be offences, and there are penal provisions relating to fraud.

The Bill also provides that the Board of Inland Revenue may from time to time make rules generally for carrying out the provisions of this Ordinance and for the ascertainment and determination of any class of income.

The Board of Inland Revenue may prescribe any forms which may be necessary for carrying this Ordinance into effect.

No tax shall be collectible in respect of any year of assessment subsequent to the year of assessment in which the war, which

APPOINTMENT OF ROYAL COMMISSION SUGGESTED

Continued from Page 1

Bill, which is attached to this Report. That Bill incorporates our conclusions on many matters of detail which we do not propose to attempt to explain in this Report.

Under the suggested Bill profits tax will be applied only to profits made in Colony, whereas income tax would have applied to all profits, wherever made, of resident persons, including companies registered here. Other income from abroad will not be taxed at all under the War Revenue Bill.

It was repeatedly emphasized by the official representatives on the Committee that Government was not seeking to raise any particular sum of money, but to impose a reasonable burden of taxation as a war contribution from the Colony. We consider that the rates of tax proposed in the War Revenue Bill do impose such a reasonable burden.

Opposition to a full income tax is based mainly on apprehensions as to:

(a) Difficulties of administration;

(b) Effects on the Colony.

FOUR CONDITIONS

We desire, however, to qualify our recommendation by the following conditions:—

(1) The measures of taxation provided for in the Bill should be confined to the period of the war, that is to say, no tax shall be collectible in respect of any year of assessment subsequent to the year of assessment in which the war is terminated.

(2) The rates of taxation suggested in the draft War Revenue Bill are considered reasonable; but it is essential, in order to allay apprehensions which might lead to the flight of capital or discouragement of the influx of new capital, that such rates should not be excessive and that, once the taxes have been imposed, those rates should not be increased. In this connection it is noteworthy that the Taxation Committee appointed in 1938 expressed the view that in respect of Income Tax "it would probably be found that the maximum rate should eventually be put at 10 per cent."

(3) In order to avoid unnecessary expense and inconvenience to individuals and firms who keep accounts in the Chinese language, Government should make it clear that the use of either the English or the Chinese language in the Returns furnishable under the provisions of a War Revenue Ordinance will be equally acceptable.

(4) Any staff additional to the present establishment which is required for the administration of a War Revenue Ordinance should be engaged on a temporary basis so as not to add to the Colony's pensions commitment.

Although it may be outside the scope of our terms of reference, we desire to place on record our opinion that the question whether substantial extra revenue for local needs, as opposed to temporary war needs, is actually necessary, vide qualification (a) of the Taxation Committee's report quoted below—cannot be answered until it has been ascertained whether the Government of the Colony is functioning, on the most economical basis commensurate with efficiency.

RISE IN COST

We view with much concern the continuous rise in the cost of Government, a rise which the Colony's pensions commitment is likely to accelerate more rapidly in the future than in the past. We view with still more concern the fact that the present heavy expenditure is insufficient to enable Government to meet its full responsibilities in the matter of public health, education and social services generally, for which purposes more money is likely to be wanted in the near future.

Before fresh taxation is imposed to meet this need, we recommend that a Commission (preferably a Royal Commission) be set up to investigate the whole organization of civil government in this Colony with a view to ascertaining whether it is possible to effect economies which would permit of a substantial increase in the programme of social services without undue increase of taxation.

begin on September 3, 1939; is terminated.

RESERVATIONS

By The Hon. Mr. Leo D'Almada e Castro, Jr.

It is not without some misgiving that I am a signatory to this Report. Having been convinced that a full income tax would have endangered the Colony's prosperity, wherefore, in common with other Unofficial Members of the Legislative Council, I opposed its introduction. I am doubtful whether the taxes now proposed will not have a somewhat similar effect, at least insofar as they will be a deterrent to the introduction of fresh capital into Hongkong.

By Mr. Lawrence Kadoorie

BUSINESS PROFITS TAX

While recognising the force of the argument that "on grounds of equity such a tax must be imposed if there is to be a Corporation Profits Tax," it still remains, in my opinion, a tax of such iniquitous effect, and of such widespread and complex application and difficulty of administration that it should be left out of the Bill.

On the other hand, I consider that—as distinct from Business Profits Tax—Property Tax and Corporation Profits Tax, which incidentally are the only forms of taxation in the War Revenue Bill by which my firm will be affected, are justifiable for the duration of the war.

By Mr. T. Black

I have signed this Report because of my adherence to the principle that this Colony should contribute to His Majesty's Government's endeavours to defeat the enemy. I am, however, unable to subscribe to the views expressed or implied in paragraph 11 of Chapter II that the taxation measure now recommended by the Committee removes the grounds for the apprehensions described in paragraph 10.

Inequitable incidence is inherent in the Bill itself apart from what may arise in the course of its administration.

In my judgment the provisions for Corporation Profits Tax and Business Profits Tax present opportunities for widespread evasion and avoidance which would be impossible under a general income tax ordinance.

The scheme to tax only profits "made in the Colony" as opposed to the general income tax plan with its provisions for relief in cases of double taxation can only be productive of immense administrative difficulties and a mass of litigation.

21 Marks On Child's Body

WOMAN GAOLED ON CHARGE OF ILL-TREATMENT

Sentence of a month's imprisonment, without the option of a fine, was imposed by Mr. Q. A. A. Macfadyen, at the Kowloon Court yesterday, on a woman named Chan Yau-quin, a 75-year-old widow, convicted of having ill-treated a 10-year-old girl.

21 MARKS

A medical certificate produced by Mr. E. W. Fraser, of the Secretariat for Chinese Affairs, stated that there were 20 weal marks, some as long as eight inches, across the girl's back, and 21 weal marks on her legs, marks of a beating she had received from defendant.

The girl was found wandering in Maunghong Village and taken to Shamshuipo Police Station, where she displayed her bruises and complained of having been beaten because she broke a rice bowl.

SOLD FOR \$15

Chan Yau-quin was also fined \$50, in default of month's imprisonment, for failure to report to the proper authorities the possession of a yard. The girl was sold to her for \$15 by her grandmother.

The Indian Trade Commissioner to Italy has arrived at Lisbon on a private visit (Reuter).

NEUTRALS WILL NOT BE DETERRED BY NAZI THREAT TO SINK SHIPS WITHOUT ANY WARNINGS

LONDON, Feb. 16 (Reuter)—Germany's threat to torpedo all neutral ships which appear to be bound for Britain or which are approaching British Contraband Control bases causes no surprise in official circles in London, learns "Reuter."

ROOSEVELT'S CRYPTIC REMARK

NEW YORK, Feb. 16 (Reuter)—Considerable speculation has been aroused here by a cryptic remark made by President Roosevelt to newspaper representatives prior to leaving for his holiday cruise in the cruiser Tuscaloosa.

President Roosevelt said it might be fair to assume that his sea trip would combine business with a holiday.

Speculation arose because President Roosevelt did not choose to deny a question put him whether there was a possibility that he would contact British and French and Italian authorities during his cruise.

It was thought in Washington yesterday that the President might extend his cruise to the region where neutrality patrol vessels are keeping watch along the fringe of the Gulf of Mexico.

Violation Of Brazilian Neutrality

RIO DE JANEIRO, Feb. 16 (Reuter)—The German steamer Konigsberg which left a Brazilian port in an attempt to return to Germany is reported to have been brought back to Rio de Janeiro by a Brazilian warship.

It is understood that the German vessel had been using her wireless which is a violation of the Brazilian neutrality law.

STOPPED TWICE—The Portuguese steamer Colonial, which arrived here today, was stopped twice on her voyage from Africa.

First it was stopped by a British sloop which took off six of the 15 German passengers on board. Later a French warship took off another four.

They were members of the German liner which was scuttled in November last.

WELLES TO VISIT HOLLAND

THE HAGUE, Feb. 16 (Reuter)—It is expected that Mr. Sumner Welles would include Holland and Belgium in his European tour.

CHINA'S WAR TROPHIES

CHUNGKING, Feb. 16 (Central)—During the first two years of the war, Chinese troops captured on the battlefield, among other things, a total of 1,475 armoured trucks, 600 pieces of artillery (including trench mortars), 2,680 machine guns, 52,925 rifles and 5,405,825 rounds of ammunition, according to an estimate published by the National Military Council.

The figures include only those war prizes reported to the Chinese high military authorities in Chungking from the various field headquarters. They represent only conservative estimates of what China actually captured from the Japanese soldiers in the course of the war.

Germany Can Defeat Britain And France Without Russia!

STOCKHOLM, Feb. 16 (Reuter)—The reports published abroad that Russia and Germany have signed a Military alliance are categorically denied by official circles in Germany, says the Berlin correspondent of the Nyheter.

He adds that a Wilhelmstrasse official believes that the news originated from the satisfactory conclusion of the trade agreement with Russia and declares that Germany is quite capable of defeating Britain and France alone, without Russia.

Germany does not want military help, but desire her neutral neighbours to supply her with raw materials to enable her to break the blockade.

While they are naturally closely watching the outcome of the French and British appeals to neutral countries to enter the war, Berlin officials, according to this correspondent, state that they do not want to see Italy and Russia involved against France and Britain.

EMINENT MUSLIM ELECTED PRESIDENT FOR THE NEXT NATIONAL CONGRESS

BOMBAY, Feb. 16 (Reuter)—Maulana Abul Kalam Azad, an eminent Muslim, has been elected President for the Indian National Congress to be held at Ramgarh Bihar next month. Kalam Azad has already received over 1,100 votes, while his opponent M. N. Roy, the Communist Leader, received over 100.

OPPOSED TO NAZISM—Like Mr. Gandhi, Kalam Azad opposes Nazism and would support India's participation in the war if a settlement is reached between the British Government and Congress.

M. N. Roy is opposed to the war in any event. The verdict may be taken as overwhelming support for Mr. Gandhi.

Advantage Of "Navicert" System

LESS DELAY AT THE CONTROL BASES

LONDON, Feb. 16 (Reuter)—Neutral ships covered by "navicerts" are passing through the Contraband controls very quickly these days.

One American ship, for instance, was sent on her way recently after only 2½ hours delay.

Last week, 115 ships were considered and the cargoes of 97 released entirely. Of 74 ships using "navicerts," 60 were released after a formal checking of their original manifests.

AMERICAN SHIPS—A message from New York states that the British Ambassador, Lord Lothian, had a long talk with Mr. Cordell Hull, as the result of which progress is being made on plans to keep United States ships from being sent to British Control Bases within the war areas.

It is hoped to arrange for a Control Base outside the area.

TWO WEEKS' POUNDING OF MANNERHEIM LINE BY SOVIET FORCES

HELSINGFORS, Feb. 16 (Reuter)—It is pointed out here that although the Russians, as a result of almost two weeks pounding away with heavy loss of life and men, have captured a few outposts of the Mannerheim Line, they have another ten miles of tank traps, machine-gun posts and barricades to go through before they can hope to penetrate the line itself.

In an interview with the Press, M. Kallio, the President of Finland, made another appeal for foreign help. He hoped that Finland's case might stimulate countries abroad to help her.

Nevertheless Finland would continue to fight, he said, with help or without help. "We are faced with the extinction of our nation," he said. "We must fight to the last."

In order to help relieve the pressure on the men at the front, the Finnish Government yesterday issued posters calling men of between 43 and 44 years of age to the colours. They must report.

FINNS WITHDRAW—HELSINKI, Feb. 16 (Reuter)—It was stated last night that, in the face of terrific Russian pressure on the Karelian Isthmus, Finnish troops have withdrawn from the first line positions at a number of points in the Summa Sector.

ONSLAUGHT INTENSIFIED—STOCKHOLM, Feb. 16 (Reuter)—The intensity of the Russian onslaught against the Mannerheim Line increased further yesterday when thrusts along the new lines were made, but the Finns appear to have stood firm everywhere and inflicted astonishingly heavy losses on the invaders.

Fresh waves of Soviet troops were thrown against the Finns north of Summa, over the ice of Lake Muelasjärvi and at Taipale. The attack over the lake might have been serious, if it had succeeded, for it would have brought the Russians to one of the main roads leading to Viipuri.

SERIOUS ANXIETY—HELSINKI, Feb. 16 (Reuter)—Serious anxiety is felt about the

WESTERN FRONT

AIR ACTIVITY AT STANDSTILL

PARIS, Feb. 16 (Reuter)—Heavy snowfalls have reduced all movement to a minimum on the Western Front.

The weather, is now slightly less cold.

BAD VISIBILITY—Air activity was at a complete standstill owing to bad visibility.

Two incidents, both west of the Saar, were reported today in the official communique issued by Army Headquarters.

At one point in the corner of a wood, the Germans attempted to raid a post but the first burst of fire sent them hurrying back.

PATROL RAID—At nightfall a German patrol which had approached too near to one of our posts was dispersed by French fire and left some men on the ground.

An official communique issued today states that there is nothing important to report.

INDIANS AT WORK—PARIS, Feb. 16 (Reuter)—The weather on the Western Front has proved the value of the Royal Indian Army Service Corps.

During the past few weeks the men and their mules have been doing first class work under conditions which help the mechanised transport and particularly the British troops strengthening the front-line positions.

They are settling down well despite the weather and an officer told the Press that they seem to pick up French much more quickly than British soldiers do.

500 TANKS—PARIS, Feb. 16 (Reuter)—Five hundred tanks, ranging from "bables" of two tons to 32-ton monsters, were officially handed over to the French Army by M. Dauray, the Minister of Armaments, somewhere in France today.

Examination Of U.S. Mails

PROPOSAL BEFORE SENATE

WASHINGTON, Feb. 16 (Reuter)—An amendment to the U. S. Neutrality Act, forbidding United States planes to make anything but forced landings in Bermuda, owing to the British examination of United States mails there was introduced in the Senate yesterday by Senator Clark of Missouri.

The amendment was referred to the Foreign Relations Committee for consideration.

IMPORTANCE OF COTTON EXPORTS IN WAR-TIME

LONDON, Feb. 16 (Reuter)—The House of Lords passed the Second Reading of the Cotton Industry Bill, which is designed to promote the exports trade.

Lord Templemore, introducing the Bill, said that exports in the cotton trade were especially vital in wartime, since exports of cotton goods were greater than any other single manufacturing industry.

The Bill provided for the establishment of a Cotton Industry Board, whose main purpose will be to assist the export trade and also to deal with market research and propaganda. Prices, as far as necessary, would be controlled by an order made by the Minister of Supply.

The Bill provides for a levy on spinners and also for payments to the Empire Cotton Growing Corporation, amounting to one penny in respect of each five-hundred pounds of cotton.

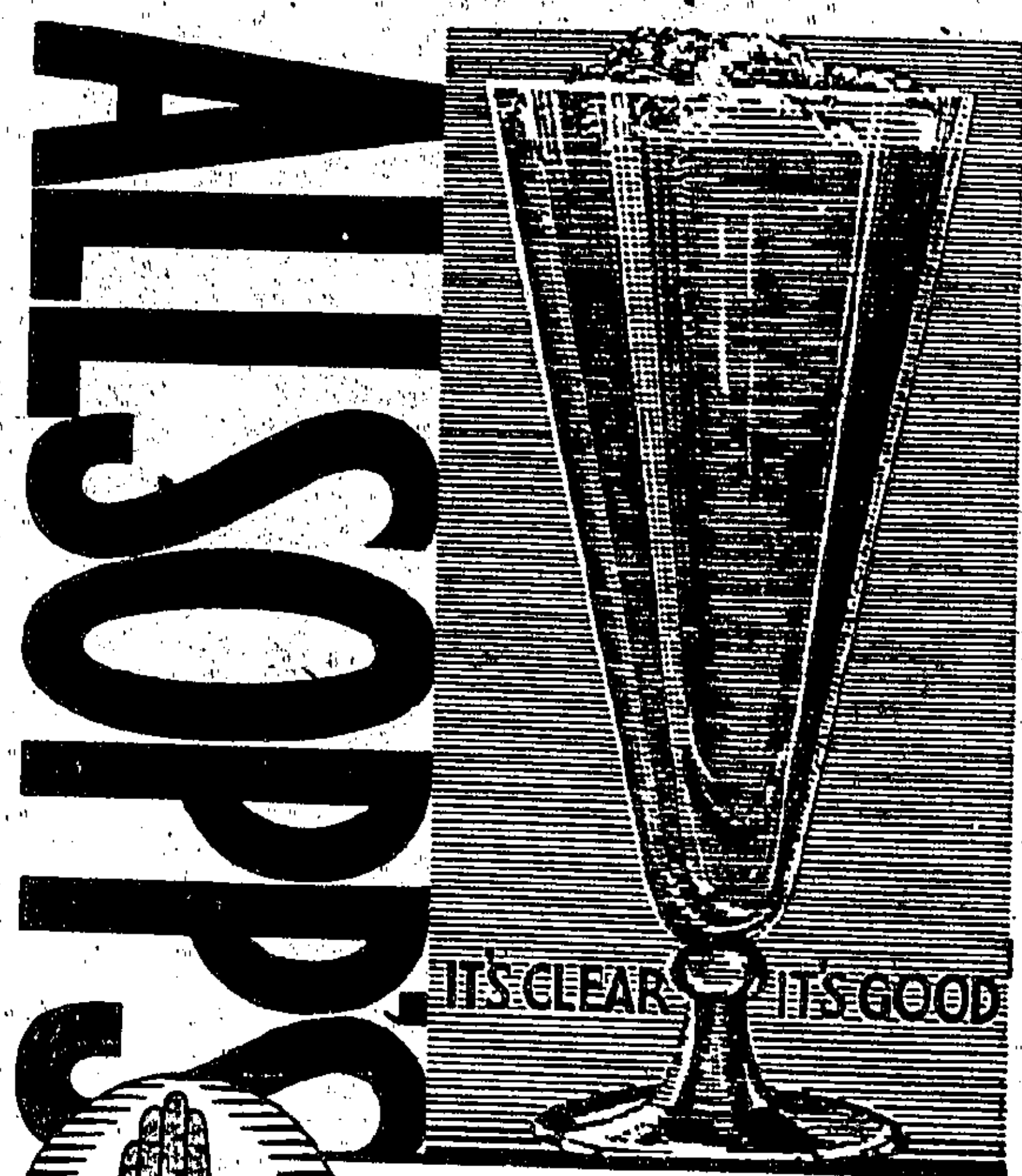
Lord Templemore, concluding, said that the Cotton Act of 1939 was found to be too elaborate for wartime conditions.

EXPORTS IN BULK—Lord Strabolgi pointed out that "we might have to export cotton goods in bulk as the need for foreign exchange grew and our necessary imports increased. We might have to take far-reaching steps to sell cotton goods abroad and the present Bill might not be enough."

He hoped the Government was already thinking about greater machinery to help exports in relation to barter and pre-emption.

"NO PEACE WITH JAPAN"

Special to the H.K. Daily Press—NEW YORK, Feb. 16 (Havas)—Mr. Li Yu-yang, President of the Peiping National Academy and Chinese delegate to the League of Nations, arrived here today after a three months' stay in Paris. In a statement, he said, "There will be no compromise or peace settlement with Japan until China is completely victorious."



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Special Police Force For Control Of S'hai Extra-Settlement Roads

SHANGHAI, FEB. 16 (REUTERS)—THE CREATION OF A SPECIAL POLICE FORCE FOR CONTROL OF THE EXTRA-SETTLEMENT ROADS in the Western District of Shanghai was agreed in a modus vivendi which was signed this afternoon by Mr. Cornell S. Frankha, Chairman of the Municipal Council, and Fu Siao-en, Mayor of the Japanese-controlled City Government of Greater Shanghai.

The policing of extra-settlement roads—which are in Chinese territory adjoining the Settlement—caused a serious issue between the S. M. C. and the puppet Government.

A strained atmosphere existed in the area for many months and a number of armed clashes occurred between the two police forces. The roads were built and maintained by the Shanghai Municipal Council but last year the City Government began attempts to take over control.

EXCLUSIVE RIGHTS—The agreement provides for the establishment by the City Government of a special police force to have exclusive rights in functioning in the district during the period of the modus vivendi.

A suitable number of police stations and sub-stations would be established and the personnel will wear a distinctive uniform. The number and general structure of the force will be agreed as a result of consultations between the Chief of the City Government of Greater Shanghai Police Bureau and the Commissioner of the Shanghai Municipal Police.

In case of any disagreement arising between S. M. C. nominated officers and officers appointed by the City Government reference would be made to the Chief of Police of the City Government and Commissioner of the Shanghai Municipal Police for consideration. Failing a settlement in this way, the disagreement, if necessary, may be referred to the Mayor of Greater Shanghai and the Chairman of the Shanghai Municipal Council.

RESUME NEGOTIATIONS—The Japanese announce that in view of the initialing of the outside roads agreement they are ready to resume negotiations for the International Settlement Police to resume their functions in the areas belonging to the Settlement to the north of Boochow Creek which the Japanese controlled since 1937.

SIKANG'S BANKING HOUSES

KANTING, SIKANG, Feb. 16 (Central)—In line with the rapid development of various reconstruction programmes, important progress has been made in the modernisation of the provincial financial network in Sikang, according to a recent survey.

Both the Central Bank of China and the Farmers Bank of China have branches at Yaan, one of the principal towns near the Szechwan-Sikang border. The Central Bank branch was established as late as last June, while the Farmers Bank branch, inaugurated in 1936, deals mainly in credit loans to farmers.

\$500,000 CAPITAL

The Sikang Provincial Bank, capitalised at \$500,000, has its head office at Kanting, and branches at Sichang, Yaan, Kangtze, Lihua, Chienku, Chungking, and other important centres. It acts as the Sikang Provincial Government's treasury bank and also plays an important part in adjusting the financial conditions of the province.

Other banks having branches in Sikang Province include the Chungking Bank, Szechwan Provincial Bank, Szechwan and Sikang People's Commercial Bank, and Ho Cheng Bank. They are all doing good business.

DRIFTING MINE

A mine, drifting off Cheung Chau Island was reported to the Cheung Chau Police Station by a fisherman yesterday morning. It is believed the mine is drifting in the direction of Water Fall Bay. The naval authorities have been informed.

PAGE FOR THE CHURCHES

CATHOLIC NEWS & NOTES

THE LENTEN LITURGY: DIPLOMATIC TIES WITH THE VATICAN

THE WORD "LITURGY" COMES FROM A GREEK WORD MEANING "PUBLIC WORK," AND IT IS USED BY THE CATHOLIC CHURCH TO DENOTE THE PUBLIC WORSHIP WHICH IT OFFERS TO GOD.

This public worship consists of ceremonies and prayers which have been consecrated by the usage of centuries and have been given a special character appropriate to the time and the particular feast that is being celebrated.

The liturgy of Lent is permeated with the idea of repentance for sin, and this finds expression in the selection of the Scripture extracts that are read at Mass and in the Divine Office and also in all the prayers that are offered at this time. In the special Mass for each day during Lent the prayers repeat, in varying ways the same petition for pardon, and the Lessons either point out the need of penance or give the assurance of God's mercy to the repentant sinner.

One of the most striking of all these Lessons is that which occurs in next Monday's Mass, for it is the well-known prayer of Daniel for mercy on sinners.

DIPLOMATIC TIES

The number of countries with which the Vatican has direct diplomatic contact has greatly increased in recent years. In 1914, at the beginning of the war, which coincided with the beginning of the pontificate of Benedict XV, the Holy See had in foreign countries six Nuncios, three Internuncios (a Nuncio corresponds to an Ambassador and an Internuncio to a Minister) and four Apostolic Delegates with diplomatic character—a total of thirteen.

When Pius XI ascended the Papal throne, eight years later, the number had increased to twenty-eight—thirty-seven Nuncios and one Internuncio.

The representatives of the nations at the Vatican have also increased. In 1914 there were two Ambassadors and eleven Ministers. In 1922 the Ambassadors had increased to seven and the Ministers to nineteen. Now there are thirteen Ambassadors and twenty-three Ministers.

MASS AT FRONT

In addition to the priests who are on service with the French army at the front there are a great many other priests who have been called up for service in

the usual way. They are all permitted to say Mass daily when they are in a position where this is possible, and Mass is said every morning in every fortress of the Maginot Line.

Facilities have likewise been provided for them to say Mass in the trenches, when conditions permit, and the war was not long in progress before one priest with the advance section of the army had been able to report that he had celebrated Mass on German soil. The war dead so far include eight priests.

French chaplains, who have all the rank of Captain, do not wear uniform but keep their priestly dress with military insignia, and they have safe conduct through all military areas. Those who have experience of war conditions in the last war as well as in the present war testify to the fact that the religious spirit of the men is much better at the present time and that anti-religious feeling is now extremely rare.

FRENCH CABINET

Another indication of the changed attitude with regard to religion in France is the fact that there are at present in the Council of Ministers, the equivalent of the English Cabinet, two men who are known to be active Catholics: M. Champetier de Ribes, Under-Secretary of State for Foreign Affairs, and M. Georges Pernot, Minister of Blockade.

M. Champetier de Ribes, a former Minister for ex-Servicemen and Pensions in M. Deladier's Cabinet, is himself an old soldier and was wounded in the last war. He comes of an old Basque Catholic family resident in Paris for several generations, which has produced many eminent lawyers. M. Pernot has also a long record of important public service. He was one of those chiefly responsible for recent legislation giving grants to large families. He has four sons serving with the French army.

ENGLISH METHODIST CHURCH

Queen's Road East, (Opposite the Royal Naval Hospital, Bus No. 5 or 5A).

Preachers: Morning—Rev. J. E. Sandbach. Evening—Rev. E. Moreton. Morning Service at 10.15 a.m. Prayer, Lord's Prayer, Hymn No. 85, Lesson, Hymn No. 526, Children's Talk, Hymn No. 855, Prayer, Notices, Hymn No. 490, Sermon, Hymn No. 253, Benediction. Evening Service at 7 p.m. Hymn No. 668, Prayer, Hymn No. 174, Lesson, Prayer, Notices, Hymn No. 99, Sermon, Hymn No. 423, Benediction.

NOTICES

Following the Evening Service a Social Hour will be held at 8 & 8 Home at 8.15 p.m. All Servicemen and civilians will be warmly welcomed. The Badminton Club is meeting at 8 & 8 Home on Monday and Thursday at 7 p.m. A Meeting for Prayer and Fellowship will be held at 8 & 8 Home on Tuesday at 8.30 p.m. The House Committee is meeting at 8 & 8 Home on Wednesday at 8.30 p.m. A Service Men's Dance will be held at 8 & 8 Home on Friday at 8.30 p.m. A Military Band will be in attendance. Admission 5s. Ladies by invitation.

ST. JOSEPH'S CHURCH

February 18th: 2nd Sunday in Lent. First Mass and General Communion at 8 a.m. Second Mass at 10 a.m., followed by Benediction of the Blessed Sacrament. Sermon by Rev. Father G. Byrne S.J. The Draped Window: "For death is come up through our windows." Jeremiah IX, 21. Sunday School for Children at 8 p.m. Abstinence on Wednesday. 1st Inst. of Abstinence: February 20. Friday—Fast Day. The Way of the Cross at 8 p.m. On Wednesday, 21st, 8 a.m. Confessions after Mass every day, before and after Mass. On Saturday, the special time for Confessions is from 4.30 p.m. to 8 p.m.

ST. JOHN'S CATHEDRAL

February 18, 1940 2nd Sunday in Lent

8 a.m. Holy Communion. (Communicants' Fellowship) 8 a.m. Holy Communion in Peak Church. 11 p.m. Matins. Preacher: The Bishop Jesus, Act of God. 12.15 p.m. Holy Communion. 6.30 p.m. Evensong. Preacher: The Dean. Children's Services: Cathedral 10 a.m. Kindergarten and Children's Service. Chapel of the Resurrection. Happy Valley, 10 a.m. Kindergarten and Sunday School. Stanley Sunday School Room, 10 a.m. Kindergarten and Sunday School.

Week-days: Holy Communion is celebrated on—Thursday at 7.30 a.m. Friday at 7.45 a.m. (in Cantonese). Saturday at 7.30 a.m. (St. Matthias' Day). Wednesday, Prayer for the sick at 10.15 a.m. February 18, 8 p.m. Administration. Cathedral Hall. February 20th 5.30 p.m. Cathedral Scouts Meeting. Bishop's House. Lower Albert Road. February 21, 10 a.m. Cathedral Women's Fellowship Working Party. Cathedral Hall. 4 p.m. Choir Practice (Boys). Cathedral Hall. 5.30 p.m. Confirmation Classes. Lady Chapel. February 22, 5.30 p.m. Cathedral Women's Fellowship Working Party. Cathedral Hall. February 23, 5.30 p.m. Choir Practice. Cathedral.

Before every service a book is placed in the Porch at the West Door. Newcomers to our Cathedral are asked to write their names and addresses in this book. It is very difficult for the Clergy and Officers of the Cathedral to know members of the congregation without this co-operation.

EMMANUEL MISSION CHURCH

218, Nathan Road, Kowloon. Sunday, 10 a.m.—Service of Holy Communion. 11—Morning Service. Preacher, Dr. Lechmere Clift. Subject, "The Christian's secret of a happy life." Text, "God, thy God, hath anointed thee with the oil of gladness above thy fellows" (Psalm 45:7). 2.45 p.m. Sunday School. 3 Young Men's Bible Class. 7 Song Service. 8 Evening Service. Monday, 7.30 p.m. S. A. C. A. Bible Study Circle at 792 Nathan Road, 1st floor. Tuesday, 2.30 p.m. Meeting for Chinese. Wednesday, 8 p.m. Praise & Prayer Meeting. Thursday, 10.30 a.m. Women's Bible Study Circle at 218 Nathan Road. 6 p.m. Prayer Meeting. All are welcome. No collection Sunday evening.

ST. TERESA'S CHURCH

Feb. 18, 2nd Sunday in Lent: 6.30 a.m. Holy Mass with Sermon in Chinese. 8 a.m. Holy Mass, Sermon in English and Benediction. 10 a.m. Holy Mass with Sermon in English. On week-days: Holy Mass at 6.30 and 7.15 a.m. Feb. 23, Friday (Abstinence and Fast):

VOLUNTEER ORDERS

ORDERS BY LT.-COL. H. B. ROSE, M.C., COMMANDANT. HONGKONG VOLUNTEER DEFENCE CORPS

1ST ARTILLERY CAMP
Feb. 21: The following units will proceed to camp—1st Bty. D'Agallier; 3rd Bty. Aberdeen; 5th A.A. Bty. Shek-O.

PARADES

Corps Artillery
1st Battery
Feb. 19, H.Q. 5.30 p.m. All members (B.C. Staff, Gun Detachments, L.G. Section and D.E.L. Section). Detail final arrangements for camp and draw gas-masks and rifles and other equipment. Dress: Muff.

2nd Battery

Feb. 19, 5.30 p.m. Scandal Point, N.C.O.'s only. Gun drill.
Feb. 20, Scandal Point, 5.30 p.m. Right Sec. No. 2 Gun. Gun and Battery drill.
D.R.F. Detachment: Each night as already detailed.
Dress for all Parades: Overalls and S.D. caps.

3rd Battery

Feb. 19, H.Q. 5.30 p.m. Battery parade for issue of respirators and kit for camp. Dress—Muff.

4th Battery

Feb. 20, D.E.L. School, Queen's Road, 5.30 p.m. D.E.L. personnel and as-detailed and recruits.
Field Company Engineers
Feb. 19, K.C.R. 5.30 p.m. Squad drill.
Corps Signals
Feb. 19, H.Q. 5.15 p.m. "A" Class, reading tests. "B" Class, procedure. R.A. Telephone Class: final instruction.

Mobile Column

Anti-gas respirators will be returned to Unit Store on or before Friday, Feb. 23.

LESSON SERMON

FIRST CHURCH OF CHRIST, SCIENTIST, HONGKONG

The subject of the Lesson Sermon in all Christian Science churches tomorrow will be—"Soul".
The Golden Text will be—"I will set my tabernacle among you; and my soul shall not abhor you. And I will walk among you, and will be your God, and ye shall be my people." (Lev. 26: 11, 12).
Among others the following citations will be read from the Bible:—"Many, Lord my God, are thy wonderful works which thou hast done, and thy thoughts which are to us-ward: they cannot be reckoned up in order unto thee: if I would declare and speak of them, they are more than can be numbered. Art thou not from everlasting, O Lord my God, mine Holy One?" (Ps. 40: 5; Hab. 1: 12).

The following citations will also be read from the Christian Science Text-book, "Science and Health with Key to the Scriptures" by Mary Baker Eddy:—"The evidence of the existence of Spirit, Soul, is palpable only to spiritual sense, and is not apparent to the material senses, which cognise only that which is the opposite of Spirit. The divine Mind is the Soul of man, and gives man dominion over all things. Soul changeth not." (Pages 359, 307, 310).

ANNOUNCEMENT

First Church of Christ, Scientist, Hongkong (a Branch of the Mother Church, The First Church of Christ, Scientist in Boston, Mass.) No. 31 Macdonnell Road, close to Peak Tram Station. Sunday Service 11.15 a.m. Sunday School 10 a.m. Testimony Meeting, Wednesday, 6 p.m. A Reading Room is located in the Church Building and is open every morning (except Sunday) from 10.30 a.m. to 12.30 p.m. and on Tuesday and Friday evenings from 5.30 p.m. to 7 p.m. All authorised Christian Science literature is available at the Reading Room. The public is cordially invited to attend the services and to visit the Reading Room.

RADIO PROGRAMMES

Continued from Page 3

9.15 London Relay—News Summary.
9.30 London Relay—"Despatch from the Front."
9.45 Albert Sandler and His Orchestra with Elsie Suddaby (Soprano). La Bohème—Fantasia (Puccini-arr. Tavan)—Albert Sandler and His Orchestra. Ave Maria (Cavalleria Rusticana—Mascagni); Spring Has Come ("Elswatha"—Coleridge-Taylor)—Elsie Suddaby (Soprano) with Orchestra. St. Mes Vers Avenant Des Altes (Hahn); Fragments Symphonie (Lohar)—Albert Sandler and His Orchestra.
10.06 Haydn—Concerto for Trumpet and Orchestra.
George Hakdale (Trumpet) and Symphony Orchestra conducted by Walter Goehr.
10.15 Studio—Sunday Evening Epilogue.
10.35 Close down.

at 2.30 p.m. The Way of the Cross in Chinese and at 6 p.m. in English.

ST. ANDREW'S

(CHURCH OF ENGLAND KOWLOON)

The following are the forthcoming services etc., at St. Andrew's Church, Kowloon.

Second Sunday in Lent. Holy Communion at 8 a.m. Choral Communion and address at 11 a.m.

Subject:—"I challenge the Agnostic." Preacher:—The Vicar. Evensong and address at 6.15 p.m. Subject:—"Why I am a Protestant." Preacher:—The Vicar. These sermons will be preached in connection with the Special course of Lenten addresses. The Sunday Evening Club will be held after the evening service. Everyone welcome. Young People's Service in Church 10 a.m. Leader, Mrs. J. R. Higgs. Primary Sunday School in the Hall 10 a.m. Leader, Miss W. Robinson.

WEEK DAY NOTICES

Monday: Medical War Working Party 10 a.m. Fellowship of Youth and War Working Party for B.W.O.F. 6 p.m. Teachers' Preparation Class 7 p.m. St. Andrew's Club Social Evening at 9 p.m. Tuesday: Brownie Pack 3.30 p.m. Boy's Choir Practice 6 p.m. The Annual General Meeting of all electors of St. Andrew's Church will be held in the Hall at 9 p.m. Coffee will be served at 8.30 p.m. The meeting is a most important one, and it is hoped, as in previous years, that there will be a large attendance. Wednesday: Holy Communion 7.30 a.m. Medical War Working Party 10 a.m. Wolf Cubs 5.30 p.m. Rover Scouts 8.45 p.m. at 11 Cumberland Road, Kowloon. Tong: St. Andrew's Badminton Team will play King's College at home at 8 p.m. Thursday: Litany, Prayer and Meditation, 10.30 a.m. Women's Fellowship 2.30 p.m. War Working Party for B.W.O.F. 4.30 p.m. Boy Scouts 6 p.m. St. Andrew's Club "open" night. Friday: Medical War Working Party, 10 a.m. Confirmation Class 4.45 p.m. Full Choir Practice 6.30 p.m. Toc H in the Chater Room 8.45 p.m. Saturday: St. Matthias, A and M. Holy Communion 7.30 a.m. St. Andrew's 1st Ladies hockey team versus the Central British Association Ladies 3 p.m. (home). St. Andrew's 2nd Ladies hockey team versus the Recreio Ladies 3 p.m. (away).

KING'S KNOWLEDGE OF MERCHANT NAVY

LONDON, Feb. 16 (Reuter).—H. M. the King discussed Mercantile Marine matters when he visited the new buildings of the Chamber of Shipping in London.

The King who is a Master of the Merchant Navy, showed himself to be an expert in affairs of the ships and men who sail the seas under the "Red Duster."

TWO WEDDINGS AT REGISTRY

The marriages took place yesterday at the Registry, Supreme Court, before Mr. T. J. Gould, Deputy Registrar of Marriages, of Mr. Chan Kai-him, of No. 2 Fung Wong Terrace, and Miss Choi Pui-wa, of No. 79, Bonham Road, and Mr. Lee Ah-choi, Nan-king Street, and Miss Cheung So.

ANNOUNCEMENTS

The following marriages are announced:—

Pte. Sidney John Howe, Royal Army Medical Corps, Bowen Road Hospital, and Miss Nelsie Florence Esteban Manson, of No. 3, St. Joseph's Terrace;

Seaman Daniel William Groves, H.M. "Pandora," and Miss Lily Chow, of No. 181, Gloucester Road, second floor;

Mr. Cheung On, dresser, French Hospital, Causeway Bay, and Miss Ho Kiu, of No. 11, St. Francis Yard, second floor.

WEATHER REPORT

Hongkong Royal Observatory

10 a.m., Feb. 16.

Barometer (at sea level), 30.27 ins.

Temperature, 64 F.

Humidity, 74 per cent.

Wind Direction, E/S.

Wind Force (Beaufort), 4.

Temperature: maximum yesterday 66 F.

Temperature, minimum last night, 59 F.

Rainfall for 24 hrs. ending 10 a.m. today, nil.

Total rainfall since January 1st 0.22 ins.

Against an average of 2.13 ins.

Sunset tonight, 6.20 p.m.

Sunrise tomorrow, 6.55 a.m.

HONG KONG TIDE TABLE

From 17 to 23 Feb. 1940.

HIGH WATER. LOW WATER.

Feb. 17

Feb. 18

Feb. 19

Feb. 20

Feb. 21

Feb. 22

Feb. 23

Feb. 24

Feb. 25

Feb. 26

Feb. 27

Feb. 28

Feb. 29

Feb. 30

Mar. 1

Mar. 2

Mar. 3

Mar. 4

Mar. 5

Mar. 6

Mar. 7

Mar. 8

Mar. 9

Mar. 10

Mar. 11

Mar. 12

Mar. 13

Mar. 14

Mar. 15

Mar. 16

Mar. 17

Mar. 18

Mar. 19

Mar. 20

Mar. 21

Mar. 22

Mar. 23

Mar. 24

Mar. 25

Mar. 26

Mar. 27

Mar. 28

Mar. 29

Mar. 30

Mar. 31

Apr. 1

Apr. 2

Apr. 3

Apr. 4

Apr. 5

Apr. 6

Apr. 7

Apr. 8

Apr. 9

Apr. 10

Apr. 11

Apr. 12

Apr. 13

Apr. 14

Apr. 15

Apr. 16

Apr. 17

Apr. 18

Apr. 19

Apr. 20

Apr. 21

Apr. 22

Apr. 23

Apr. 24

Apr. 25

Apr. 26

Apr. 27

Apr. 28

Apr. 29

Apr. 30

May 1

May 2

May 3

May 4

May 5

May 6

May 7

May 8

May 9

May 10

May 11

May 12

May 13

May 14

May 15

May 16

May 17

May 18

May 19

May 20

May 21

May 22

May 23

May 24

May 25

May 26

May 27

May 28

May 29

May 30</

FOREIGN MARKETS & QUOTATIONS

BANKS

MONEY AND EXCHANGE

CLOSING QUOTATIONS

FEBRUARY 16, 1940

On London:—
Telegraphic Transfer, 1/2 13/16
Bank Bills, on demand 1/2 13/16
Credits 4 months sight 1/2 13/16

On Shanghai:—
On demand 34 3/4
On demand 52 1/2

On Japan:—
On demand 103

On India:—
Telegraphic Transfer, 1/2 1/2
and demand 1/2 1/2

On New York:—
Bank Bills, on demand 24 5/16
Credits, 60 days sight 24 15/16

On Batavia:—
On demand 40 1/4

On Paris:—
Bank Bills, on demand 108 5/8
Credits 4 months sight 114 0

On Saigon:—
On demand 108 1/4

On Manila:—
On demand 40 5/8

On Bangkok:—
On demand 150 1/4

On Hong Kong:—
On demand 150 1/4

On London:—
Bank Buying Rate 1/3 11/16
Bar Silver per oz. 50 3/4

Market Report
FROM ROZA BROS.
Market

The price for Ready Silver dropped 1/16 to 203 3/4 but the Forward rate was unchanged, at 203 3/4. Silver buyers reported a quiet market with a very small business done. The market closed with sellers at the quoted rate. American Silver was quoted at 34 3/4 for Spot.

The London/New York cross-rate was quoted at 402 1/2. New York-London was quoted at 395.

Featureless.
Sterling.
No business was reported. There were sellers at 1/2 7/8 February/June, buyers at 1/2 29/32 Cash.

U.S. Dollars.
Sellers at 24 1/2 February and 24 7/16 March, buyers at 24 9/16 Cash and 24 1/2 March.

Shanghai Dollar.
Business was arranged at various rates. At the close at 1 p.m. there were sellers 355 1/2, buyers bidding 356 1/2.

Shanghai Market.
Easy at the opening with sellers for Spot at 43 1/16. Later the rate dropped to 41 1/8. The market closed at Noon with sellers for Spot at 45 3/32. U.S. Dollars opened with sellers for Spot at 67 1/8. The rate subsequently receded to 62 5/32 and closed at Noon with sellers at 62 7/32 for Spot.

AFTERNOON MARKET.
The market was quiet in the afternoon.

Sterling.
The market closed with sellers at 1/2 7/8 February/June, buyers at 1/2 29/32 for any delivery.

U.S. Dollars.
Sellers at 24 1/2 February and 24 7/16 March, buyers at 24 9/16 Cash and 24 1/2 March.

Shanghai Dollar.
At the opening there were sellers at 355 and towards the close sellers were quoted at 353 1/2, buyers bidding 354.

Shanghai Market.
41 1/16 at the opening and towards the close sellers were quoted at 41 3/16 for Spot.

Shanghai Exchange.
Shanghai, Feb. 16 (Reuters).
Official T.T. Rates

London 0/4
New York 6-9/16
Japan 27-7/8
India 22-1/8
Paris 204
Hong Kong 25-3/4

Sellers
Opening Closing
Spot 0/4-3/16 0/4-5/32
Feb. 0/4-3/16 0/4-5/32
Mar. 0/4-1/8 0/4-3/32

U.S. Dollars
Spot 24-7/8 24-21/32
Feb. 24-7/8 24-21/32
Mar. 24-3/4 24-23/32

Market—Uncertain.
Merchant Rates
Sterling, 0/4-5/32
U.S. Dollars, 24-13/16.

India Rupee Paper
Bombay, Feb. 15 (Reuters).
Government 3 1/2% Rupee, 91-0-0 nominal.

Calcutta Exchange
Calcutta, Feb. 15 (Reuters).
T.T. on Japan, 24-1/8.

New York Exchange
New York, Feb. 15 (Reuters).
T.T. on London (Opening Rate) 394 1/2.

PAYNE & CO.

COMMODITY BROKERS

STOCK EXCHANGE BUILDING

HONGKONG

COMMODITY MARKET REVIEW

(FROM PAYNE & CO.)

SINGAPORE RUBBER

Previous February 15
Closing Opening Closing Change
Buyers Buyers

S P O T 38-3/4 38-3/8 38-1/4 off 1/2
APRIL-JUNE 38-1/2 38-1/8 38-1/4 off 1/4
JULY-SEPT. 35 34-5/8 34-3/4 off 1/4

The market was steady but quiet.

LONDON RUBBER

Previous Close Today's Close
Buyers Buyers

S P O T 12-13/16 13 up 3/16
A P R I L 12-3/8 12-1/2 up 1/8
M A Y 11-15/16 12-1/16 up 1/8
JULY-SEPT. 11-1/4 11-1/4 unch.
OCT-DEC. 11 11-1/16 up 1/16

After ruling steady, the market advanced on improved Trade demand, together with favourable United States statistics. Sellers were reserved.

NEW YORK COTTON: The market is featureless. Prices backed and filled with a narrow range, selling being largely due to scattered March liquidation. We see nothing occurred warranting any decided change in values.

NEW YORK RUBBER: Continued March liquidation and heavy arrivals were today's depressing influences. Rubber consumption for January was 54,978 tons, compared with 48,223 tons for the month of December, while stocks were 156,830 tons and rubber afloat totalled 90,285 tons.

CHICAGO WHEAT: The increase in the Argentine freights encourages the hope of better export enquiry for United States grains. Reports that January snows were beneficial to the crop conditions in the South-West were ignored.

NEW YORK STOCKS: Previous close, 148.33; Today's close, 148.48; Change, up .15.

NEW YORK COMMODITY MARKET

(REUTERS SERVICE)

High Low Prev. Today's Change
New York Cotton, Mar. 11.01 10.98 11.00 10.98 .02 off

New York Rubber, Mar. 19.07 18.90 19.02 18.90 .12 off

Chicago Wheat, May 100 99 99 99 1 up

Chicago Corn, May 56 55 56 56 1 up

New York Hides, Mar. 14.08 13.95 13.93 13.98 .05 up

NEW YORK COTTON Close Opening Closing Change
March 11.00/00 10.98/98 10.98/98 .02 off

May 10.73/74 10.71/71 10.70/70 .03 off

July 10.33/33 10.31/31 10.31/31 .02 off

July (New contract) 10.47/47 10.45/47a 10.47 N unch.

October () 9.72/72 9.68/68 9.70 N .02 off

December () 9.57/57 9.57/57 9.58 N .01 off

January () 9.55 N 9.53b/55a 9.54 N .01 off

Spot 11.11 N 11.09 N .02 off

Total sales yesterday—38,500 bales.
First Notice Day for March Cotton—27/2—Last Notice Day—15/3

NEW YORK RUBBER

First Notice Day for March Cotton—27/2—Last Notice Day—15/3

March 19.02/02 19.10b/18a 18.90/90 .12 off

May 18.54/54 18.60b/70a 18.43/43 .11 off

July 18.17/20 18.30/30 18.07/07 .10 off

September 17.95/98 18.10/10 17.82b .13 off

December 18.00/00 18.10/10 17.82b .04 off

Total sales—570 tons.
First Notice Day for March Rubber—28/2—Last Trading Day—27/3

CHICAGO WHEAT

First Notice Day for March Cotton—27/2—Last Notice Day—15/3

May 99 99 99 99 1 up

July 97 97 97 97 1 up

September 96 96 96 96 1 up

Wednesday's sales—14,845,000 bushels.

CHICAGO CORN

May 56 56 56 56 1 up

July 54 54 54 54 1 up

September 57 57 57 57 1 up

WINNIPEG WHEAT

May 85 85 85 85 unch.

July 87 87 87 87 unch.

October 88 88 88 88 unch.

NEW YORK HIDES

March 13.93/93 13.96/93 13.98/14.00 .05 up

June 14.22/22 14.25/25 14.27/27 .03 up

September 14.48 N 14.55/57 14.53/57 .05 up

First notice day for March hides—28/2/40 last trading day—25/3/40.

New York, Official 34-3/4 34-3/4

NY-London Cross Rate 3.95-1/2 3.95

SILVER MARKET

LONDON SILVER

London, Feb. 15 (Reuters).

Silver.—Very small general business. Market quiet. In the afternoon, the market was dull, with small sellers at the rate but buyers holding off.

Spot, 20-3/4d.
Forward, 20-3/4d.

NEW YORK SILVER

New York, Feb. 15 (Reuters).

Silver. Official, 34-3/4.

BOMBAY SILVER

Bombay, Feb. 15 (Reuters).

Market—Barely steady. Offtake 50 bars.

Indian Mint Silver

Ready 58-02
Mar. 4 Settlement 54-07
Apr. 3 Settlement 54-11

BROKERS' LOANS

New York, Feb. 15 (Reuters).

Loans on securities to brokers in New York:—

Week-ended
Week-ended
Week-ended
Feb. 9 (1939) Feb. 8 Feb. 15
\$436,000,000 \$487,000,000 \$485,000,000

LONDON GOLD

London, Feb. 15 (Reuters).

Bar Gold, Fine per oz., 168.

NEW YORK STOCK EXCHANGE

QUOTATION

(REUTERS SERVICE)

FEB. 16, 1940

Last Sale Feb. 15

Last Sale Feb. 15

Adams Express 8
Allegheny Steel Co. 22 1/2
Allied Stores 8 1/2
Ailsa Chalmers 37 1/2
Aluminium Ltd. 97
Amer. Can 115
American Cyanamid B. 34 1/2
Amer. & Foreign P. 26 1/2
American Gas & Elec. 35 1/2
Amer. Locomotive 15 1/2
Amer. Metals Co. 24
Amer. Radiator 9 1/2
Amer. Rolling Mill 15 1/2
Amer. S'ing and R'ing Co. 50 1/2
Amer. Sugar Refining 21
Amer. Tel. & Tel. 17 1/2
Amer. Tobacco "B" 90 1/2
Amer. Waterworks 9 1/2
Anaconda Copper 28
Atchafalpa, T. & S. Pa. 24 1/2
Auburn Motors 14
Baltimore & Ohio 52
Barber Asphalt Co. 15 1/2
Barnsdall Oil 11 1/2
Bentley Aviation 31 1/2
Bethlehem Steel 7 1/2
Bliss & Co. 13 1/2
Boeing Airplane Co. 23 1/2
Borg-Warner 24 1/2
Bridgeport Brass Corp. 11 1/2
Briggs Mfg. 20 1/2
Brooklyn-Manhattan Trans. 18 1/2
Brooklyn-Manhattan S. 84 1/2
Canadian Pacific Rwy. 4 1/2
Case, J.I. 70
Celanese 28 1/2
Chesapeake & Ohio 41 1/2
Chrysler Corp. 86 1/2
Climax-Molybdenum Co. 38
Colts Patent Fire-Arms 78 1/2
Columbia Gas & Elec. 6 1/2
Columbia 8% "A" p. 88
Commercial Credit Co. 44 1/2
Com. & Southern (Ord.) 14
Consolidated Edison 31 1/2
Consolidated Oil 7 1/2
Continental Can 45 1/2
Continental Oil 24 1/2
Copperweld Steel 15 1/2
Corn Products 64 1/2
Curtis Wright (C) 10 1/2
Curtis Wright "A" 21
Deere & Co. 20 1/2
Distillers Corp. Seagrams 19 1/2
Douglas Aircraft 83 1/2
Du Pont de Nemours 184 1/2
Eagle Picher Lead 10 1/2
Easton Mfg. Co. 31
Elec. Autolite 37
Elec. Bond & Share 7 1/2
Elec. Bond & Share 5% p. 57 1/2
Elec. Bond & Share 6% p. 64 1/2
Elec. Power & Light 7% p. 30 1/2
Flint Rubber 14 1/2
Flintkote 20
Gen. American Trans. 54 1/2
Gen. Electric 38 1/2
Gen. Motors 53 1/2
Gen. Railway Signal 17
Gen. Tire & Rubber 21 1/2
Glidden Co. 18 1/2
Goodrich (B.F.) 19
Goodrich 5% p. 64 1/2
Goodrich Tire & Co. 24 1/2
Great Northern Iron Ore 14
Great Northern Rly. pfd. 23 1/2
Great Western Sugar 27 1/2
Greystone Corp. 18 1/2
Hercules Powder Co. 89
Homestead Mining 58 1/2
International Harvester 56 1/2
Int. Nickel 37 1/2
Int. Tel. & Tel. 4 1/2
Johns-Manville 72
J. & Laughlin Steel 7% pfd. 59 1/2

Kennecott Copper 35 1/2
Lacey Foundry & Mac. 4 1/2
Libbey-Owens-Ford Glass 50 1/2
Lockheed Aircraft 30 1/2
Loew's Inc. 38 1/2
Mack Truck Inc. 25 1/2
Martin, Glen L. 41 1/2
McKesson & Robbins, pfd. —
Monsanto Chemical 110
Montgomery Ward 53 1/2
National Aviation 12 1/2
Nat. Dairy Products 17
Nat. Distillers 24 1/2
National Gypsum 11 1/2
National Lead 20 1/2
Nat. Power & Light 7 1/2
National Steel Corp. 69
National Supply Corp. 9 1/2
New York Central 16 1/2
Niagara Hudson Power 54 1/2
N. American Aviation 24 1/2
North American Co. 21 1/2
Northern Pacific 8 1/2
Owens-Illinois Glass Co. 63 1/2
Pacific Gas & Elec. 34 1/2
Pacific Lighting 47 1/2
Packard Motors 3 1/2
Paramount Pictures 7 1/2
Pennsylvania R.R. 22 1/2
Phelps-Dodge 37 1/2
Phillips Petroleum 40 1/2
Pittsburgh Coke & Iron 7 1/2
Public Service of N.J. 41 1/2
Pullman Inc. 27 1/2
Pure Oil 8 1/2
Radio Corp. of Am. 51
Reading Company, Com. 15 1/2
Reading Company, 1st pfd. 26 1/2
Remington Arms Co., Inc. 41 1/2
Republic Aviation Corp. 6 1/2
Republic Steel 20 1/2
Revere, Cop. & Brass Inc. 12 1/2
Reynold Tobac. "B" 41
Richfield Oil 7 1/2
Safeway Stores 48 1/2
Schenley Distillers 12 1/2
Sears Roebuck 84 1/2
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Sperry 45 1/2
Spicer Manufacturing Co. 31 1/2
Standard Brands 5 1/2
Stand Gas & Elec. 15
Standard Oil of California 24 1/2
Standard Oil of N.J. 44 1/2
Stone & Webster 10 1/2
Studebaker, Com. 12
Swift International 31 1/2
Technicolor 15 1/2
Texas Corp. 44
Texas Gulf Sulphur 35 1/2
Timken-Axle 22 1/2
Trans-America Co. 5 1/2
20th Cent. Fox 11 1/2
20th Cent. Fox 5% pfd. 24 1/2
Union Carbide & Carbon 83 1/2
Union Pacific 93
United Aircraft 47 1/2
United Airlines Trans. 15 1/2
United Corp. 2 1/2
United Corp. 3% cum pfd. 41 1/2
United Gas Corp. 14
United Gas Improvement 14 1/2
U.S. Industrial Alcohol 21 1/2
U.S. Rubber 37
U.S. Rubber 5% pfd. 112 1/2
U.S. Steel 57 1/2
Vanadium 33 1/2
Walworth Co. 5 1/2
Warner Bros. Pict. 3 1/2
Westinghouse Elec. 118 1/2
Woodward Iron Cor. 24 1/2
Chase National Bank 35 1/2
National City Bank 29 1/2

—bid. —ex. div.

DOW JONES AVERAGE

Feb. 16, 1940

High Low Dow Jones Average Feb. 14, 1940

155.92 151.41 30 Industrials 149.35 149.19 148.20 148.46 12 up

35.90 34.14 30 Rails 31.00 31.05 30.88 30.90 10 off

27.70 20.70 30 Utilities 24.88 25.06 24.89 24.97 18 up

29.28 24.51 40 Bonds 29.34 29.34 29.34 29.34 30 up

66.67 45.59 11 Commodity Index 54.00 54.00 54.00 54.00 25 up

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SAN FRANCISCO, LOS ANGELES... END OF MONTH
SYDNEY, MELBOURNE, via
MANILA, and Way Ports END OF MONTH
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RAUB AUSTRALIAN GOLD MINING CO., LTD.

Continued from page 9

caused its abandonment, after having been a small but regular producer of good average grade ore.

DERRICK SECTION

Stopping was continued above No. 6 level but the grade from some sections of the area stopped was disappointing. The tonnage treated increased by 17 per cent. but the grade was lower.

TREATMENT PLANT

Battery

Tons Ore crushed 5,465
Stamp, hours worked 9,020
Proportion of full time 95.88
Bullion produced, ounces 1,214.91
Residue to retreatment: 5,162 tons at 1.10 dwt/ton.
Residue to storage dam: 304 tons at 0.95 dwt/ton.

Retreatment Plant

Tons treated, current tailings, 5,162 tons at 1.10 dwt/ton.
Tons treated, Bukit Koman Dump, 3,803 tons at 1.83 dwt/ton.
Tons treated, Cord. table concs., 69 tons at 18.0 dwt/ton.
Total: 9,034 tons at 1.54 dwt/ton.
Calculated concentrate treated, 129 tons.
Bullion recovered, ounces, 888.21.

GOLD SHIPMENT

Bullion Oz. Fine Au Ozs.
Battery 1,214.91 1,153.06
Retreatment 888.21 752.88
2,103.12 1,905.94

REMARKS

Estimated Mine Working Profit. (Subject to depreciation, etc.)—\$57,000/-.

Sir Philip Goldfinch, chairman of the Colonial Sugar Refining Company, has on behalf of the board of directors of the company, made a contribution of £2,500 towards the cost of Fiji's war effort.

CONSIGNEES' NOTICES

SERVICES CONTRACTUELS DES MESSAGERIES MARITIMES.

CONSIGNEE NOTICE.

THE S.S.

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CONSIGNEES are hereby informed that their goods with the exception of Opium, Treasure and Valuables are being landed & stored in the godowns of the Hong Kong Kowloon Wharf and Godown Co., Ltd., Kowloon, whence delivery may be obtained immediately after landing.

All Claims must be sent in to me on or before the Wednesday, 21st Feb., 1940, or they will not be recognised.

Damaged Packages will be examined by the Company's Surveyors, Messrs. Godard & Douglas in the presence of the Consignees at 10.00 a.m. on the 17th Feb., 1940.

Consignees must have a Revenue Officer in attendance when any dutiable goods are examined by the Company's Surveyors.

No Fire Insurance will be effected by us in any case whatever.

R. OHL, Agent.

Hong Kong, 1940.

LIFE BOAT CREWS ARE THANKED

GALLANT WORK SINCE THE WAR

LONDON, Feb. 16 (Reuter).—Lifeboats in Britain have rescued over 1,500 lives since the war began and the gratitude and admiration of the Royal Navy for their services has been expressed by the Lords of the Admiralty.

They state they are deeply impressed by fine services of the crews of National Lifeboats, especially those on the east coast, knowing that this work was carried out in foul weather, high seas and bitter cold, none of which lowered their spirit of courage and endurance, without fear, or

Retribution

NAZI U-BOAT BLOWS UP

OSLO, Feb. 16 (Reuter).—According to the Bergen "Aftenblad," a U-boat blew up and sank, apparently as the result of action by a British destroyer, before it could fire a torpedo which was intended to sink a Norwegian vessel.

The crew of the Norwegian ship and 23 survivors of the Norwegian motor-vessel Snesstad, whom they had rescued, had already taken to boats but when the submarine sank they returned aboard and brought the ship safely to Bergen today.

The Snesstad, a 4,114 ton ship bound for America, was torpedoed on Sunday after the crew had been warned to take to the boats. They were picked up next day by another Norwegian vessel.

thought of self, with which they performed their duties.

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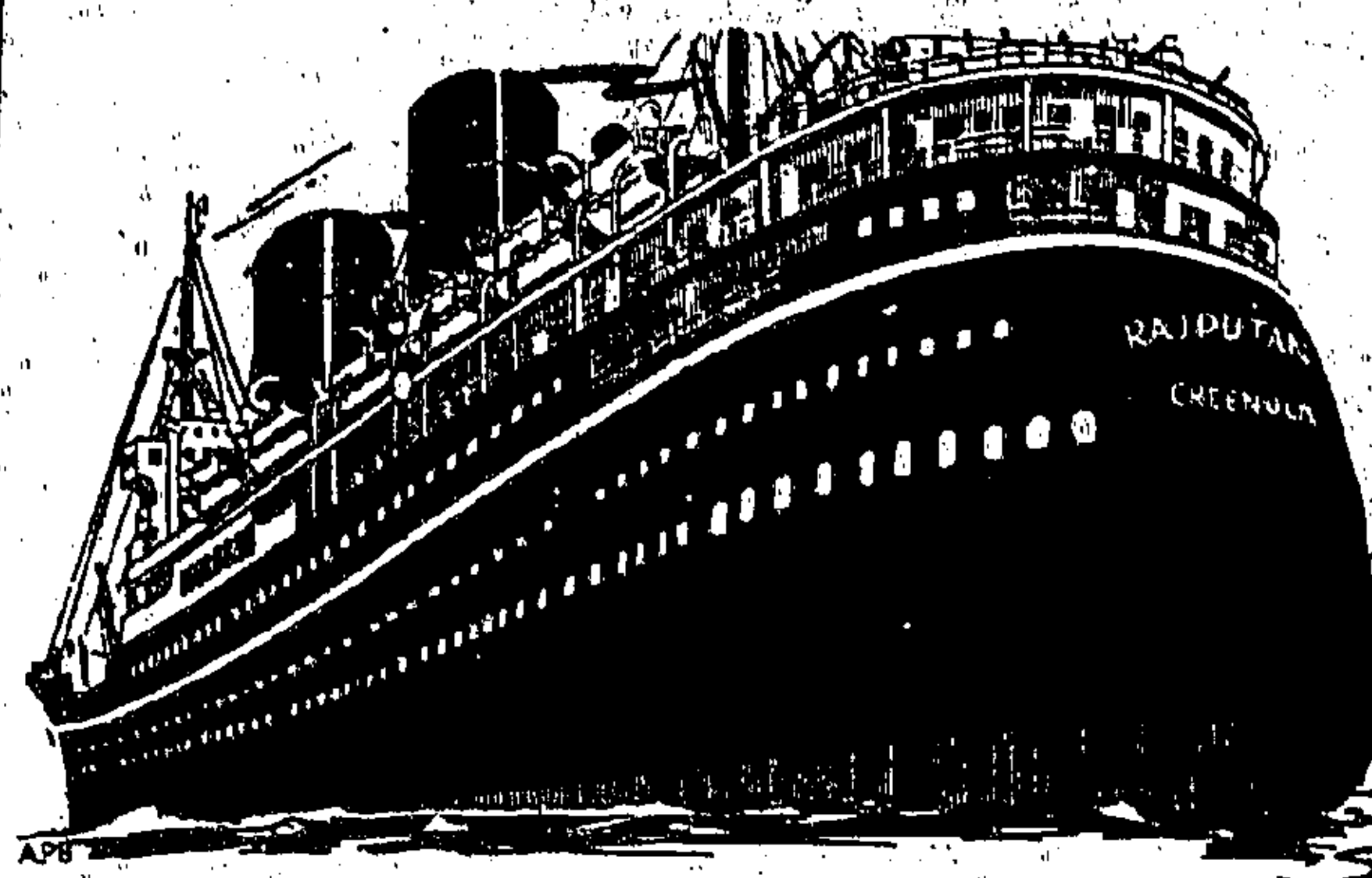
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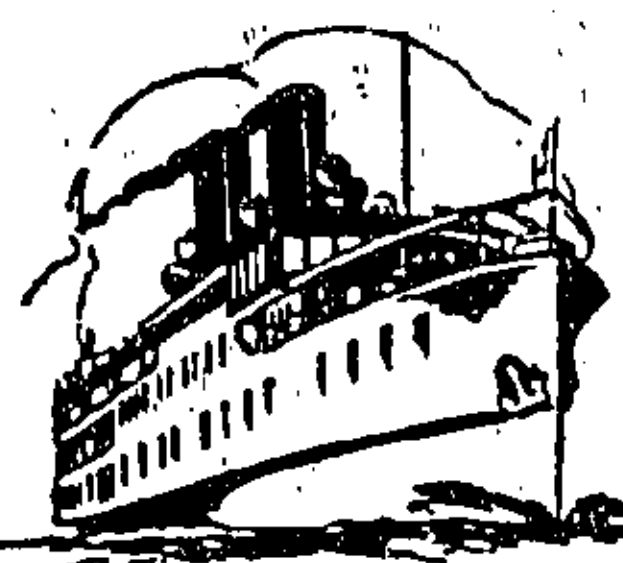
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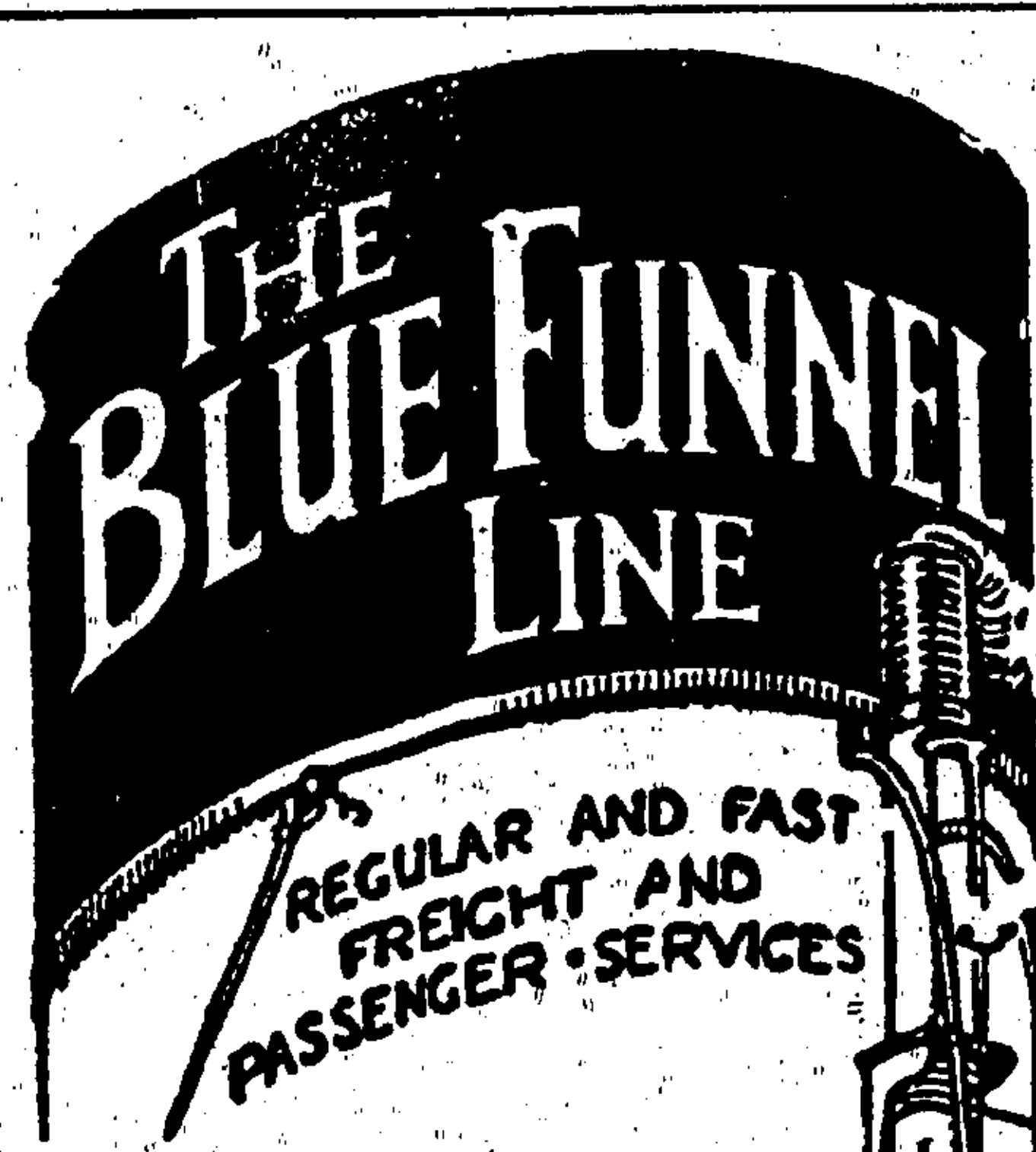
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CASE AGAINST PARKINSON CONCLUDED

Court Decision On Monday

The case for the prosecution against Lieut. T. Parkinson, Quartermaster of the Hongkong Volunteer Defence Corps, on a charge of manslaughter was concluded before Mr. R. Edwards at the Central Court yesterday following lengthy evidence by Traffic-Insp. S. C. Saunders. The deceased was a nine-year-old boy, Wong Chiu-lan.

The hearing was adjourned to Monday when his Worship will give his decision as to whether the defendant is to be committed for trial or not.

The prosecution was conducted by Mr. E. H. Williams, Crown Counsel, assisted by Traffic-Insp. Saunders, while the Hon. Mr. Leo D'Almada, Jnr., instructed by Mr. D. L. Strellett, was for the defence. Inspector Saunders testified that on arrival at the scene of the accident he saw car No. 3228 parked on the south side of Bonham Road. Defendant's car, No. 556, was badly damaged and there were blue paint marks on the verandah and the grill on a house door, caused by the paint of the car. The condition of the road was dry and the surface was excellent.

SPEED OF CAR

Insp. Saunders said he estimated that the speed of the defendant's car was between 25 and 28 miles per hour. Regarding the accident, he said that in his opinion, the brakes were not applied. The brakes of defendant's car were good and, if applied, the vehicle would stop at a distance of 35 feet at 25 m.p.h.

"I have formed the opinion that the defendant accelerated to pass the bus, which was passing the main entrance of Nethersole Hospital. I am of the opinion that the defendant kept his foot on the accelerator the whole time."

Insp. Saunders further stated that he was of the opinion that travelling at 25 m.p.h. was too fast for the car.

CROSS-EXAMINATION

Cross-examined by Mr. D'Almada, witness disagreed that had car No. 3228 not been parked there defendant would have manoeuvred his car quite easily. He might have negotiated but not easily, of course.

Witness agreed that there was nothing to show that the defendant was not driving carefully till reaching the point of the accident. He also agreed that, according to his theory, the defendant made an error of judgment.

Mr. D'Almada: I put it to you that this accident was entirely consistent with an error of judgment—Yes, a bad error of judgment.

Re-examined by Mr. Williams, Insp. Saunders said that the defendant made several errors of judgment that caused the accident. Submitting that the defendant had no case to answer, Mr. D'Almada said that the accident was caused by an error of judgment or a series of errors of judgment.

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ROYAL AIR FORCE CASUALTIES

LONDON, Feb. 16 (Reuter).—An Air Ministry communiqué reports the following Air Force casualties:

Nine killed in action; three missing, believed killed in action; one died of wounds received in action; seven missing; twelve killed on active service; seventeen died on active service.

CHING KEE STEAM NAV. CO. CASE

LEAVE TO APPEAL TO PRIVY COUNCIL

The Full Court, consisting of Mr. Justice R. E. Lindsell and Mr. Justice J. A. Fraser, yesterday granted an application brought by the Dairen Kisen Kaisha and other shareholders in Dairen of the Ching Kee Steam Navigation Co., Ltd. for leave to appeal to the Privy Council against the order made by the Chief Justice, Sir Atholl MacGregor, for the winding-up of the Hongkong Branch of the concern.

The winding-up order was the result of an application made by Shiang Kee, otherwise known as the China Merchants Steam Navigation Co., Ltd.

In applying for leave to appeal to the Privy Council, the Hon. Mr. Leo D'Almada, Castro Jnr., who, instructed by Mr. H. J. Armstrong, appeared for the petitioners referred to the mention made in the written application that there was no value at present of the value of the Company's ships at present in Hongkong.

MORE VALUE

He said that the value was considerably more than \$5,000, and there was a recent offer of \$300,000 made for one of the ships.

Mr. D'Almada said that the case was of great general and public importance, and stated that there was a right to appeal. He asked for three months for preparation of the records and also said the petitioners were willing to furnish a bond of \$5,000.

Mr. H. C. Macnamara, instructed by Mr. D. L. Strellett, for the respondents, offered no objection except to point out that the period of three months was allowed for the preparation and dispatch of the records.

FOUR CASES OF SMALL-POX: 46 CASES OF T.B.

Four cases of small-pox (two from Kowloon, one from Victoria and one from the Harbour), forty-six cases of tuberculosis, four cases of diphtheria, three cases of dysentery, two cases each of chicken-pox and cerebro-spinal fever were notified to the Health Department on Feb. 15.

REQUEST FOR SECRET SESSION OF LORDS

LONDON, Feb. 16 (Reuter).—In the House of Lords yesterday afternoon, Lord Ponsonby asked the Government to arrange for a Secret Session to discuss matters arising from the war. Lord Noel Buxton and Viscount Cecil supported the request.

Lord Halifax declined to accede to it on the ground that better results would be achieved if the Lords concerned took the opportunity of discussing privately, with members of the Government, the questions which they had in mind.

A.A.F.E.C.

LONDON, Feb. 16 (Reuter).—One thousand five hundred men are registering weekly in New South Wales for the Australian Air Force Expeditionary Corps, according to a Sydney broadcast. Of these about 1,000 are found to be fit and have been accepted for service.

"SANTIAGO DE CHILE, Feb. 16 (Reuter).—Admiral Byrd's ship, the North Star, arrived at Valparaiso where it will take on board two aeroplane engines and stores.

A friendly five-game Ten Pins match was played at the Hongkong Bowling Alleys last night between an Alley team and the U. S. S. Asheville, the former winning by the overwhelming margin of 372 points.

C.P.C. MEETING POSTPONED

Wang And Puppets In Close Touch

SEANGHAI, Feb. 16 (Reuter).—The meeting of the Central Political Council forecast to be held here this week in connexion with the formation of the new Central Government has been indefinitely postponed though it is learned that it may possibly take place next month.

During the past few days, representatives of the Provisional and Reformed Governments and other organisations have been in touch with Wang Ching-wei here. It is rumoured that Wang Kelmia participated in these conversations but this is not confirmed. Pro-Wang sources state that if the Council meeting when held, its successful as hoped, preparations for the new regime would then be completed.

CHINESE COMFORT DELEGATION

CHUNGKING, Feb. 16 (Central).—The Comfort Delegation organised by Chinese in the South Seas will return to China early next month. After arrival, it will split into several groups which will visit different provinces to comfort the Chinese soldiers and civilians and investigate local economic conditions.

It is learned that Mr. Tan Kah-kee, prominent Chinese industrialist in Singapore, who is chairman of the South Sea Chinese Refugee Relief Federation, will come with the delegation.

The Overseas Board and the Overseas Affairs Commission in Chungking are jointly convening a conference of representatives of organisations concerned on February 20 to discuss preparations to be made to welcome the delegation.

No Damage: Haiphong-Kunming Rly. Bombing

CHUNGKING, Feb. 16 (Reuter).—French sources here report that the Japanese bombing of the Haiphong-Kunming Railway on Tuesday caused no damage and that the bridge was not hit.

Chinese circles, commenting on the Japanese report that a Japanese bomber made a "suicide dive towards the bridge," point out that the machine crashed at Wenshan, or about fifteen miles away from the bridge.

LONDON METAL STORE ABLAZE

LONDON, Feb. 16 (Reuter).—A large section of London's black-out was lit up on Wednesday night, when a fire broke out in a scrap metal storehouse. The scrap metal included fifty tons of magnesium.

The flames could be seen for ten miles around Houndslow.

Death Of "Father Of Electrical Industry"

LONDON, Feb. 16 (Reuter).—The death is announced of Colonel Rookes Evelyn Bell Crompton, "Father of the Electrical Industry," aged ninety-four. He first installed electric light at Buckingham Palace, Windsor Castle, Holyrood Palace and London's biggest public buildings.

Col. Crompton did pioneer work at Mr. Winston Churchill's request in 1915 in connection with the construction of landships, which were a forerunner of the tanks.

Col. Crompton took out a corps of electrical engineers to the South African War.

INDIAN GUARDS CHARGED

Sharab Khan, 26, and Boustan Khan, 28, special guards attached to the Pookulam Police Station, appeared on remand before Mr. H. G. Sheldon at the Central Court yesterday on a charge of obtaining a bribe of \$2 from a woman, named Lal Yui.

Det. Insp. J. O'Donovan prosecuted, while Mr. M. A. da Silva was for the defence.

The offence was alleged to have been committed in Telegraph Bay on January 30 when the defendants were stated to have demanded \$2 from Lal Yui whom they had arrested for her release.

FOREIGN MAILS

HONGKONG, SATURDAY, 17th FEBRUARY, 1940, 9.30 A.M.

The Money Order Office public counter will be open from 10.00 a.m. to noon only on 19th, 20th and 21st February, 1940.

Small Packet Post to all countries is suspended.

INWARD MAILS

From	Due
Australia and Manila	17th Feb.
Japan and Shanghai	17th Feb.
Shanghai	17th Feb.
Haiphong	17th Feb.
Shanghai	17th Feb.
Shanghai	18th Feb.
Straits	18th Feb.
Shanghai and Amoy	18th Feb.
Canton	18th Feb.
Calcutta, Straits and Saigon	18th Feb.
Haiphong, Hoihow & Port Bayard	18th Feb.
Europe via Suez and Straits—(London date, 8th Dec. 1939)	19th Feb.
Haiphong	19th Feb.
Shanghai	19th Feb.
Japan	19th Feb.
Air Mail by "Imperial Airways Direct Service"—London date, 10th February	20th Feb.
Shanghai and Amoy	20th Feb.
Formosa and Swatow	20th Feb.
Saigon	20th Feb.
Japan	20th Feb.
Canton	20th Feb.
Straits and Manila	20th Feb.
Straits	20th Feb.
Air Mail by "Pan American Airways Direct Service"—San Francisco date, 14th February	21st Feb.
Air Mail by "Air France Direct Service"—Paris date, 14th February	21st Feb.
Calcutta and Straits	21st Feb.
Shanghai	21st Feb.
Java and Manila	21st Feb.
Straits	21st Feb.
Straits	21st Feb.
Air Mail by "Imperial Airways Direct Service"—London date, 14th February	22nd Feb.
Bangkok and Saigon	22nd Feb.
Japan	22nd Feb.
U. S. A. Honolulu and Japan (San Francisco date, 20th January)	23rd Feb.
U.S.A. Honolulu, Japan and Shanghai (San Francisco date, 20th January)	24th Feb.
Canton	24th Feb.
Shanghai	24th Feb.
Shanghai	24th Feb.
Manila	24th Feb.
Shanghai and Amoy	24th Feb.
Haiphong	24th Feb.
Shanghai	24th Feb.
Manila	24th Feb.
Manila	24th Feb.
Calcutta and Straits	24th Feb.
U.S.A. Honolulu, Japan and Shanghai (San Francisco date, 18th January)	27th Feb.
Europe via Suez and Straits (London date, 15th December, 1939)	27th Feb.
Japan and Shanghai	27th Feb.
Japan and Shanghai	27th Feb.
Japan	27th Feb.
Haiphong	27th Feb.
Canada, U.S.A. Japan and Shanghai—(Vancouver B.C. date, 10th February)	29th Feb.
Japan and Shanghai	29th Feb.

OUTWARD MAILS

Registered and Parcel Mail are closed 15 minutes earlier than the time given below unless otherwise stated, and where mails are advertised to close at or before 9 a.m. registered and parcel mails are closed at 5 p.m. on the previous day. When mails are advertised to close after 5 p.m. Registered and Parcel mails are closed at 5 p.m.

For	Date and Time
SATURDAY	Sat. 17th
Saigon	8.30 AM
Japan	2.30 PM
Air Mail for "Imperial Airways Direct Service"—due London 25th February	G.P.O. & K.P.O. Reg. 5.00 PM Ord. 5.30 PM Parcels 6.00 PM Owl. 5.30 PM
Straits and Calcutta	5.30 PM
Bangkok	5.30 PM
SUNDAY	Sun. 18th
Amoy	9.00 AM
MONDAY	Mon. 19th
Canton	7.15 AM
Dairen	9.30 AM
Japan	10.30 AM
Haiphong	1.00 PM
Port Bayard, and Hoihow	1.30 PM
Shanghai (Parcels only)	2.30 PM
Canton	7.00 PM
TUESDAY	Tue. 20th
Shanghai	8.30 AM
Canton	10.30 AM
Shanghai and Japan	10.30 AM
Haiphong	2.00 PM
Shanghai	2.30 PM
WEDNESDAY	Wed. 21st
Canton	7.15 AM
Japan	10.30 AM
Straits and Calcutta	Parcels 11.00 AM Ord. 2.30 PM
Amoy and Shanghai	2.30 PM
Swatow	2.30 PM

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